Budget Report
FY 2023

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-04901985

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 122	N/A	14,473,834

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

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	115	N/A	13,227,995
Non-located - 05 Carbon	7	N/A	1,245,839

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Kayce Arthun

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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FY 2023

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,293,524.21	130,163.88	10%	10.06%	12,758.80	513,089.57	767,675.84	53.04
10 Transportation	85,000.00	17,000.00	20%	20.00%	18,209.53	40,867.73	25,922.74	1.79
11 Bus Depreciation Reserve	536,615.66	0.00	N/A	0.00%	499,117.54	0.00	37,498.12	2.59
13 Tuition	49,913.44		N/A		49,913.44	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	4,124.86	180,875.14		
17 Adult Education	23,310.79	0.00	35%	0.00%	23,310.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,232.72	0.00	N/A	0.00%	22,888.72	844.00	12,500.00	0.86
29 Flexibility	9,069.80	0.00	N/A	0.00%	7,555.69	1,514.11	0.00	0.00
61 Building Reserve	96,126.55	0.00	N/A	0.00%	66,496.55	2,700.01	26,929.99	1.86
Total of All Funds	2,314,793.17	184,163.88			704,375.92	739,890.56	870,526.69	60.14

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

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ABSAROKEE K-6	80 *
M1	ABSAROKEE 7-8	42 *

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

A.	Direct State Aid	(I-A)	430,796.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,601.12
D.	At Risk Student	(I-D)	2,137.35
E.	Indian Education For All	(I-E)	2,840.16
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	2,719.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,797.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,996.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	133
B.	BASE Budget Limit	(II-B)	895,630.47
C.	Maximum Budget Limit	(II-C)	1,112,386.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	394,927.76
E.	Adopted Budget	(II-E)	1,291,612.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	864,558.26
H.	Maximum Budget Limit	(II-H)	1,075,784.91
I.	Highest Budget Without a Vote	(II-I)	1,260,560.07
J.	Highest Budget	(II-J)	1,293,524.21
K.	Highest Voted Amount	(II-K)	32,964.14
L.	Amount Approved on Ballot by Voters	(II-L)	34,038.19
M.	Adopted Budget	(II-M)	1,293,524.21

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

A.	Operating Reserve (961)	(III-A)		129,352.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		811.46
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	811.46	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,758.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,074.05	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,684.75	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,922.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,293,524.21
1.	BASE Budget Limit	(V-A1)	864,558.26	
2.	Over-BASE Budget	(V-A2)	428,965.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		430,796.02
1.	Direct State Aid Paid By State	(V-B1)	430,796.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,601.12
D.	At Risk Student	(V-D)		2,137.35
E.	Indian Education For All	(V-E)		2,840.16
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		2,719.38
H.	Special Education Allowable Cost Payment	(V-H)		24,797.82
I.	Remaining Fund Balance Available	(V-I)		11,684.75
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,052.72
1.	Actual Non-Levy Revenue	(V-J1)	1,052.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		339,783.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	339,783.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		864,558.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,074.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,074.05	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		427,891.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		428,965.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.56
1.	District Property Tax Levy Mills	(V-U1)	29.56	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.04

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

Budget Report
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48 Stillwater

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01 General Fund

Adopted Budget	0001	1,293,524.21

Budget Uses

Expenditure Budget	0002	1,293,524.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,758.80
Direct State Aid	3110	430,796.02
Quality Educator	3111	47,601.12
At Risk Student	3112	2,137.35
Indian Education For All	3113	2,840.16
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	24,797.82
Data For Achievement	3116	2,719.38
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,052.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	339,783.94		
Over-BASE Levy	1110(c)	427,891.90		
District Tax Levy			1110	767,675.84
Total Estimated Revenues to Fund Adopted Budget			0004	1,293,524.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	37,152.48
Contingency	0006	3,715.25
Over-Schedule	0011	44,132.27
Fund Balance for Budget	TFS48	35,209.53
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	18,209.53

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,433.86
State - On-Schedule Transportation Reimbursement	3210	20,433.87
District Tax Levy	1110	25,922.74
District Mills	999	1.79
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	536,615.66

Budget Uses

Expenditure Budget	0002	536,615.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	499,117.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	499,117.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,498.12
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	536,615.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Thomas	2022	50,000.00	0.00	10,000.00	10,000.00
2020 International IC CE	2020	48,710.62	19,484.24	9,742.12	9,742.12
2017 International IC CE	2016	88,780.00	106,536.00	17,756.00	17,756.00
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
Total					37,498.12

13 Tuition Fund

Adopted Budget	0001	49,913.44

Budget Uses

Expenditure Budget	0002	49,913.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,913.44
Unreserved Fund Balance Reappropriated	0970	49,913.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,913.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,124.86
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	4,124.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,875.14
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,310.79

Budget Uses

Expenditure Budget	0002	23,310.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,310.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,310.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,310.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	36,232.72

Budget Uses

Expenditure Budget	0002	36,232.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,888.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,888.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	844.00
District Tax Levy	1110	12,500.00
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	36,232.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0861 Absarokee Elem

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29 Flexibility Fund

Adopted Budget	0001	9,069.80

Budget Uses

Expenditure Budget	0002	9,069.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,555.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,555.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,514.11
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,069.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	96,126.55

Budget Uses

Expenditure Budget		0002	96,126.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,496.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,496.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,700.01
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,929.99	
District Tax Levy		1110	26,929.99
District Mills		999	1.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.86
Total Estimated Revenues to Fund Adopted Budget		0004	96,126.55

Budget Report
FY 2023

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-72619641

Due Dates:

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

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	73	18,424,654

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

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Kayce Arthun

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-72619641

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,098,816.19	109,356.61	10%	9.95%	0.00	449,621.58	649,194.61	35.24
10 Transportation	85,000.00	17,000.00	20%	20.00%	17,912.52	40,867.73	26,219.75	1.42
11 Bus Depreciation Reserve	477,654.78	0.00	N/A	0.00%	439,185.42	0.00	38,469.36	2.09
13 Tuition	40,593.71		N/A		40,593.71	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	61,450.20	88,549.80		
17 Adult Education	15,073.02	0.00	35%	0.00%	15,073.02	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,747.05	0.00	N/A	0.00%	56,600.05	747.00	21,400.00	1.16
29 Flexibility	40,029.37	0.00	N/A	0.00%	33,807.74	6,221.63	0.00	0.00
61 Building Reserve	63,509.91	0.00	N/A	0.00%	39,379.91	2,700.00	21,430.00	1.16
Total of All Funds	2,049,424.03	156,356.61			704,002.57	588,707.74	756,713.72	41.07

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

Budget Report
FY 2023

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-72619641

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ABSAROKEE HS 9-12 73 *

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

A.	Direct State Aid	(I-A)	398,018.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,338.08
D.	At Risk Student	(I-D)	480.54
E.	Indian Education For All	(I-E)	1,699.44
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	1,627.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,148.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,049.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	155.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	83
B.	BASE Budget Limit	(II-B)	807,590.57
C.	Maximum Budget Limit	(II-C)	1,005,405.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,008.83
E.	Adopted Budget	(II-E)	1,091,599.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	765,196.19
H.	Maximum Budget Limit	(II-H)	950,598.83
I.	Highest Budget Without a Vote	(II-I)	1,049,205.02
J.	Highest Budget	(II-J)	1,098,816.19
K.	Highest Voted Amount	(II-K)	49,611.17
L.	Amount Approved on Ballot by Voters	(II-L)	49,611.17
M.	Adopted Budget	(II-M)	1,098,816.19

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

A.	Operating Reserve (961)	(III-A)		109,356.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		109,356.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,098,816.19
1.	BASE Budget Limit	(V-A1)	765,196.19	
2.	Over-BASE Budget	(V-A2)	333,620.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		398,018.19
1.	Direct State Aid Paid By State	(V-B1)	398,018.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,338.08
D.	At Risk Student	(V-D)		480.54
E.	Indian Education For All	(V-E)		1,699.44
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		1,627.17
H.	Special Education Allowable Cost Payment	(V-H)		9,148.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		967.81
1.	Actual Non-Levy Revenue	(V-J1)	967.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		318,229.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,655.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	315,574.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		765,196.19

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,620.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,620.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.13
U.	Over-BASE Mills	(V-U)		18.11
1.	District Property Tax Levy Mills	(V-U1)	18.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.24

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

Budget Report
FY 2023

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-72619641

01 General Fund

Adopted Budget	0001	1,098,816.19

Budget Uses

Expenditure Budget	0002	1,098,816.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	398,018.19
Quality Educator	3111	34,338.08
At Risk Student	3112	480.54
Indian Education For All	3113	1,699.44
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	9,148.20
Data For Achievement	3116	1,627.17
State - Guaranteed Tax Base Aid	3120	2,655.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	967.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	315,574.61		
Over-BASE Levy	1110(c)	333,620.00		
District Tax Levy			1110	649,194.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,098,816.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	37,152.48
Contingency	0006	3,715.25
Over-Schedule	0011	44,132.27
Fund Balance for Budget	TFS48	34,912.52
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	17,912.52

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,433.86
State - On-Schedule Transportation Reimbursement	3210	20,433.87
District Tax Levy	1110	26,219.75
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-72619641

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	477,654.78

Budget Uses

Expenditure Budget	0002	477,654.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	439,185.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	439,185.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,469.36
District Mills	999	2.09
Total Estimated Revenues to Fund Adopted Budget	0004	477,654.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Thomas	2022	50,000.00	0.00	10,000.00	10,000.00
2021 International IC CE	2020	48,710.62	19,484.24	9,742.12	9,742.12
2020 International IC CE	2019	93,636.22	56,181.72	18,727.24	18,727.24
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
2012 Thomas HDX Pusher	2011	116,275.00	174,412.50	N/A	NA
Blue Bird Micro	2010	50,000.00	75,000.00	N/A	NA
Total					38,469.36

Budget Report
FY 2023
48 Stillwater

0862 Absarokee H S

Submit ID: 0862-72619641

13 Tuition Fund

Adopted Budget	0001	40,593.71

Budget Uses

Expenditure Budget	0002	40,593.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,593.71
Unreserved Fund Balance Reappropriated	0970	40,593.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,593.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,450.20
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	61,450.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	88,549.80
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,073.02

Budget Uses

Expenditure Budget	0002	15,073.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,073.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,073.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,073.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	78,747.05

Budget Uses

Expenditure Budget	0002	78,747.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,600.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,600.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	747.00
District Tax Levy	1110	21,400.00
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	78,747.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,029.37

Budget Uses

Expenditure Budget	0002	40,029.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,807.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,807.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,221.63
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,029.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	63,509.91

Budget Uses

Expenditure Budget		0002	63,509.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,379.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,379.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,700.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,430.00	
District Tax Levy		1110	21,430.00
District Mills		999	1.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	63,509.91

Budget Report
FY 2023

31 Mineral

Submit ID: 0577-70958902

0577 Alberton K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 117	* 41	3,755,761

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

Joint District Distribution:

(Used for county calculations)

Located - 31 Mineral	89	34	2,230,860
Non-located - 32 Missoula	28	7	1,524,901

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

Certification

District Clerk: Arra Rausch

(Signature) (Date)

Chairperson, School Trustees: Raymond Fredette

(Signature) (Date)

County Superintendent: Mary Yarnall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

31 Mineral

Submit ID: 0577-70958902

0577 Alberton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,736,362.68	176,048.91	10%	10.14%	1,286.57	1,233,095.84	501,980.27	133.67
10 Transportation	250,000.00	50,000.00	20%	20.00%	123,039.53	37,148.53	89,811.94	23.91
11 Bus Depreciation Reserve	234,287.23	0.00	N/A	0.00%	150,012.23	1,888.12	82,386.88	21.94
13 Tuition	74,912.99		N/A		24,141.28	174.63	50,597.08	13.47
14 Retirement	300,000.00	60,000.00	20%	20.00%	70,120.84	229,879.16		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	39,468.19	669.92	9,861.89	2.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,480.02	0.00	N/A	0.00%	41,856.09	1,623.93	25,000.00	6.66
29 Flexibility	10,457.92	0.00	N/A	0.00%	5,136.75	5,321.17	0.00	0.00
61 Building Reserve	94,432.15	0.00	N/A	0.00%	46,172.15	29,167.68	19,092.32	5.08
Total of All Funds	2,818,932.99	303,548.91			501,233.63	1,538,968.98	778,730.38	207.36

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

Budget Report
FY 2023

31 Mineral

Submit ID: 0577-70958902

0577 Alberton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ALBERTON K-6	89 *
M1	ALBERTON 7-8	28 *
H1	ALBERTON HS 9-12	41 *

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

A.	Direct State Aid	(I-A)	696,273.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,847.65
D.	At Risk Student	(I-D)	10,348.16
E.	Indian Education For All	(I-E)	3,678.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,521.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,152.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,572.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,666.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,562.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	166
B.	BASE Budget Limit	(II-B)	1,388,966.48
C.	Maximum Budget Limit	(II-C)	1,728,878.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,997.51
E.	Adopted Budget	(II-E)	1,722,963.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,402,365.17
H.	Maximum Budget Limit	(II-H)	1,732,931.69
I.	Highest Budget Without a Vote	(II-I)	1,736,362.68
J.	Highest Budget	(II-J)	1,768,184.89
K.	Highest Voted Amount	(II-K)	31,822.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,736,362.68

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

A.	Operating Reserve (961)	(III-A)		173,636.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,412.64
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,412.64	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,286.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,286.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		177,335.48

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,812.79	6,339.63	24,152.42
B.	Special Education RSBG to Coop	5,539.38	2,032.80	7,572.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,340.87	3,348.97	12,689.84

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	743,397.80	312,584.00	1,055,981.80
		910,621.80	647,037.00	1,557,658.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	321,449.50	228,404.06	549,853.56
H.	Special Education in BASE@40%	9,340.87	3,348.97	12,689.84
I.	Subsidized BASE Amount	330,790.37	231,753.03	562,543.40
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,736,362.68
1.	BASE Budget Limit	(V-A1)	1,402,365.17	
2.	Over-BASE Budget	(V-A2)	333,997.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		696,273.48
1.	Direct State Aid Paid By State	(V-B1)	696,273.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,847.65
D.	At Risk Student	(V-D)		10,348.16
E.	Indian Education For All	(V-E)		3,678.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,521.82

H.	Special Education Allowable Cost Payment	(V-H)		24,152.42
I.	Remaining Fund Balance Available	(V-I)		1,286.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,664.43
	1. Actual Non-Levy Revenue	(V-J1)	1,664.43	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,412.64
L.	BASE Levy Requirements	(V-L)		557,179.76
	1. State - Guaranteed Tax Base Aid	(V-L1)	389,197.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,982.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,402,365.17

Funding The Over-BASE Budget:

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.78
T.	BASE Mills - High School	(V-T)		15.96
U.	Over-BASE Mills	(V-U)		88.93
	1. District Property Tax Levy Mills	(V-U1)	88.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.67

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

Budget Report
FY 2023

31 Mineral

0577 Alberton K-12 Schools

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01 General Fund

Adopted Budget	0001	1,736,362.68

Budget Uses

Expenditure Budget	0002	1,736,362.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,286.57
Direct State Aid	3110	696,273.48
Quality Educator	3111	101,847.65
At Risk Student	3112	10,348.16
Indian Education For All	3113	3,678.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	24,152.42
Data For Achievement	3116	3,521.82
State - Guaranteed Tax Base Aid	3120	389,197.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,664.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,412.64
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,982.76		
Over-BASE Levy	1110(c)	333,997.51		
District Tax Levy			1110	501,980.27
Total Estimated Revenues to Fund Adopted Budget			0004	1,736,362.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,441.50
Contingency	0006	3,244.00
Over-Schedule	0011	214,314.50
Fund Balance for Budget	TFS48	173,039.53
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	123,039.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,463.03
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,842.75
State - On-Schedule Transportation Reimbursement	3210	17,842.75
District Tax Levy	1110	89,811.94
District Mills	999	23.91
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	234,287.23

Budget Uses

Expenditure Budget	0002	234,287.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150,012.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	150,012.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,888.12
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	82,386.88
District Mills	999	21.94
Total Estimated Revenues to Fund Adopted Budget	0004	234,287.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC Corp.	2022	113,906.42	0.00	22,781.28	22,781.28
2020 International	2021	135,506.00	27,101.20	27,101.20	27,101.20
2018 Thomas	2017	113,022.00	101,642.60	22,604.40	22,604.40
2016 Bluebird	2015	99,000.00	138,600.00	19,800.00	9,900.00
2011 Ic Corp.	2014	55,000.00	82,500.00	N/A	NA
Total					82,386.88

Budget Report
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0577 Alberton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	74,912.99

Budget Uses

Expenditure Budget	0002	74,912.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,141.28
Unreserved Fund Balance Reappropriated	0970	24,141.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	174.63
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,597.08
District Mills	999	13.47
Total Estimated Revenues to Fund Adopted Budget	0004	74,912.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,120.84
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	70,120.84

Estimated Funding Sources

Interest Earnings	1510	1,150.34
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	228,728.82
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,968.19
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	39,468.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	669.92
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,861.89
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	68,480.02

Budget Uses

Expenditure Budget	0002	68,480.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,856.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,856.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	254.90
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,369.03
District Tax Levy	1110	25,000.00
District Mills	999	6.66
Total Estimated Revenues to Fund Adopted Budget	0004	68,480.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,457.92

Budget Uses

Expenditure Budget	0002	10,457.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,136.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,136.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	27.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,294.14
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,457.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0577 Alberton K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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0577 Alberton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	94,432.15

Budget Uses

Expenditure Budget		0002	94,432.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	46,172.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	46,172.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,167.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,092.32	
District Tax Levy		1110	19,092.32
District Mills		999	5.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.08
Total Estimated Revenues to Fund Adopted Budget		0004	94,432.15

Budget Report
FY 2023

28 Madison

0536 Alder Elem

Submit ID: 0536-67489641

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 21	N/A	2,777,091

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

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

Certification

District Clerk: Sarah Sullivan

(Signature) (Date)

Chairperson, School Trustees: Steven Ellis

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

28 Madison

0536 Alder Elem

Submit ID: 0536-67489641

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	228,405.48	22,893.44	10%	10.02%	3,808.79	93,935.69	130,661.00	47.05
10 Transportation	2,916.00	583.20	20%	20.00%	1,567.71	1,348.29	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,953.87		N/A		2,953.87	0.00	10,000.00	3.60
14 Retirement	20,000.00	3,673.27	20%	18.37%	0.00	20,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	367.20	0.00	N/A	0.00%	212.69	154.51	0.00	0.00
29 Flexibility	878.05	0.00	N/A	0.00%	878.05	0.00	0.00	0.00
61 Building Reserve	75,442.96	0.00	N/A	0.00%	52,582.96	11,278.72	11,581.28	4.17
Total of All Funds	340,963.56	27,149.91			62,004.07	126,717.21	152,242.28	54.82

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

Budget Report
FY 2023

28 Madison

0536 Alder Elem

Submit ID: 0536-67489641

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALDER K-8 21 *

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

A.	Direct State Aid	(I-A)	80,862.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	2,390.87
E.	Indian Education For All	(I-E)	488.88
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	468.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,677.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	184,714.22
C.	Maximum Budget Limit	(II-C)	228,926.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	42,857.12
E.	Adopted Budget	(II-E)	227,571.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	158,271.29
H.	Maximum Budget Limit	(II-H)	195,793.20
I.	Highest Budget Without a Vote	(II-I)	202,172.47
J.	Highest Budget	(II-J)	228,405.48
K.	Highest Voted Amount	(II-K)	26,233.01
L.	Amount Approved on Ballot by Voters	(II-L)	228,405.00
M.	Adopted Budget	(II-M)	228,405.48

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

A.	Operating Reserve (961)	(III-A)		22,840.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		52.89
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	52.89	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,808.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,044.06	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,764.73	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,702.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		228,405.48
1.	BASE Budget Limit	(V-A1)	158,271.29	
2.	Over-BASE Budget	(V-A2)	70,134.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,862.75
1.	Direct State Aid Paid By State	(V-B1)	80,862.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		2,390.87
E.	Indian Education For All	(V-E)		488.88
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		468.09
H.	Special Education Allowable Cost Payment	(V-H)		1,677.17
I.	Remaining Fund Balance Available	(V-I)		2,764.73
J.	Non-Levy Revenue and Funding Sources	(V-J)		416.93
1.	Actual Non-Levy Revenue	(V-J1)	416.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,570.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	61,570.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		158,271.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,044.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,044.06	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		69,090.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		70,134.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.88
1.	District Property Tax Levy Mills	(V-U1)	24.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.05

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

Budget Report
FY 2023

28 Madison

0536 Alder Elem

Submit ID: 0536-67489641

01 General Fund

Adopted Budget	0001	228,405.48

Budget Uses

Expenditure Budget	0002	228,405.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,808.79
Direct State Aid	3110	80,862.75
Quality Educator	3111	6,944.00
At Risk Student	3112	2,390.87
Indian Education For All	3113	488.88
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	1,677.17
Data For Achievement	3116	468.09
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	116.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	300.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	61,570.87		
Over-BASE Levy	1110(c)	69,090.13		
District Tax Levy			1110	130,661.00
Total Estimated Revenues to Fund Adopted Budget			0004	228,405.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,916.00

Budget Uses

Expenditure Budget	0002	2,916.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,650.91
Contingency	0006	265.09
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,150.91
Operating Reserve	0961	583.20
Unreserved Fund Balance Reappropriated	0970	1,567.71

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	1,348.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,916.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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13 Tuition Fund

Adopted Budget	0001	12,953.87

Budget Uses

Expenditure Budget	0002	12,953.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,953.87
Unreserved Fund Balance Reappropriated	0970	2,953.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	3.60
Total Estimated Revenues to Fund Adopted Budget	0004	12,953.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,673.27
Operating Reserve	0961	3,673.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	367.20

Budget Uses

Expenditure Budget	0002	367.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	154.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	367.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	878.05

Budget Uses

Expenditure Budget	0002	878.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	878.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	878.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	878.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	75,442.96

Budget Uses

Expenditure Budget	0002	75,442.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,582.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,582.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,278.72
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,000.00	
Building Reserve Permissive Levy	1110(b)	6,581.28	
District Tax Levy		1110	11,581.28
District Mills		999	4.17
Building Reserve Voted Mills		0134	1.80
Building Reserve Permissive Mills		0135	2.37
Total Estimated Revenues to Fund Adopted Budget		0004	75,442.96

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	25,000.00	5	612	5,000.00	5,000.00	5,000.00
Total						5,000.00

Budget Report
FY 2023

06 Carter

0096 Alzada Elem

Submit ID: 0096-40124884

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	35,472,503

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

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

Certification

District Clerk: Julie Courtney

(Signature) (Date)

Chairperson, School Trustees: Miranda Hendrickson

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

06 Carter

0096 Alzada Elem

Submit ID: 0096-40124884

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	115,269.18	11,526.92	10%	10.00%	4,301.46	64,352.75	46,614.97	1.31
10 Transportation	14,190.00	2,639.91	20%	18.60%	0.00	14,190.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		14,595.42	0.00	0.00	0.00
14 Retirement	25,000.00	46.50	20%	0.19%	0.00	25,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,626.68	0.00	N/A	0.00%	1,521.94	104.74	0.00	0.00
29 Flexibility	83.70	0.00	N/A	0.00%	83.70	0.00	0.00	0.00
61 Building Reserve	16,100.00	7,525.88	N/A	46.74%	0.00	2,133.96	13,966.04	0.39
Total of All Funds	172,269.56	21,739.21			20,502.52	105,781.45	60,581.01	1.70

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

Budget Report
FY 2023

06 Carter

0096 Alzada Elem

Submit ID: 0096-40124884

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALZADA K-8 11

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

A.	Direct State Aid	(I-A)	54,226.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,677.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	96,423.20
C.	Maximum Budget Limit	(II-C)	120,146.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,973.66
E.	Adopted Budget	(II-E)	104,396.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	107,295.52
H.	Maximum Budget Limit	(II-H)	132,899.63
I.	Highest Budget Without a Vote	(II-I)	115,269.18
J.	Highest Budget	(II-J)	132,899.63
K.	Highest Voted Amount	(II-K)	17,630.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	115,269.18

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

A.	Operating Reserve (961)	(III-A)		11,526.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,301.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,301.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,828.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		115,269.18
1.	BASE Budget Limit	(V-A1)	107,295.52	
2.	Over-BASE Budget	(V-A2)	7,973.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,226.46
1.	Direct State Aid Paid By State	(V-B1)	54,226.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		1,677.17
I.	Remaining Fund Balance Available	(V-I)		4,301.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		774.85
1.	Actual Non-Levy Revenue	(V-J1)	774.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,641.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,641.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		107,295.52

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.09
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.22
1.	District Property Tax Levy Mills	(V-U1)	0.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		1.31

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

Budget Report
FY 2023

06 Carter

0096 Alzada Elem

Submit ID: 0096-40124884

01 General Fund

Adopted Budget	0001	115,269.18

Budget Uses

Expenditure Budget	0002	115,269.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,301.46
Direct State Aid	3110	54,226.46
Quality Educator	3111	6,944.00
At Risk Student	3112	0.00
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	1,677.17
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	726.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	48.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,641.31		
Over-BASE Levy	1110(c)	7,973.66		
District Tax Levy			1110	46,614.97
Total Estimated Revenues to Fund Adopted Budget			0004	115,269.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	14,190.00

Budget Uses

Expenditure Budget	0002	14,190.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,900.00
Contingency	0006	1,290.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,639.91
Operating Reserve	0961	2,639.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,095.00
State - On-Schedule Transportation Reimbursement	3210	7,095.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,190.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46.50
Operating Reserve	0961	46.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	25,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,626.68

Budget Uses

Expenditure Budget	0002	1,626.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,521.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,521.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	104.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,626.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	83.70

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	16,100.00

Budget Uses

Expenditure Budget		0002	16,100.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,525.88
Operating Reserve		0961	7,525.88
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,133.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,966.04	
District Tax Levy		1110	13,966.04
District Mills		999	0.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.39
Total Estimated Revenues to Fund Adopted Budget		0004	16,100.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0376-28936847

0376 Amsterdam Elem

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	167	N/A	5,902,890

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

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

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Brandon Bailey

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
16 Gallatin
0376 Amsterdam Elem

Submit ID: 0376-28936847

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,076,709.23	109,397.88	10%	10.16%	0.00	760,143.45	316,565.78	53.62
10 Transportation	91,454.78	18,290.96	20%	20.00%	13,006.06	33,144.33	45,304.39	7.67
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	126,660.10		N/A		7,461.51	0.00	119,198.59	20.19
14 Retirement	142,000.00	25,832.81	20%	18.19%	0.00	142,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,731.31	0.00	N/A	0.00%	4,814.70	916.61	4,000.00	0.68
29 Flexibility	45,072.85	0.00	N/A	0.00%	44,972.85	100.00	0.00	0.00
61 Building Reserve	137,111.90	0.00	N/A	0.00%	105,651.90	16,033.61	15,426.39	2.61
Total of All Funds	1,628,740.17	153,521.65			175,907.02	952,338.00	500,495.15	84.77

50 Debt Service **Tax Jurisdiction**								
01	145,050.00	0.00	20-9-438	0.00%	8,574.77	154.00	136,321.23	23.09
02	89,850.00	0.00	20-9-438	0.00%	5,311.50	96.00	84,442.50	14.35

Budget Report
FY 2023

16 Gallatin

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0376 Amsterdam Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AMSTERDAM K-6 167

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

A.	Direct State Aid	(I-A)	468,734.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,406.56
D.	At Risk Student	(I-D)	3,515.76
E.	Indian Education For All	(I-E)	3,887.76
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	3,722.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,462.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,486.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,341.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	811,742.40
C.	Maximum Budget Limit	(II-C)	1,010,075.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	115,419.11
E.	Adopted Budget	(II-E)	955,671.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	938,931.01
H.	Maximum Budget Limit	(II-H)	1,169,025.23
I.	Highest Budget Without a Vote	(II-I)	1,076,709.23
J.	Highest Budget	(II-J)	1,169,025.23
K.	Highest Voted Amount	(II-K)	92,316.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,076,709.23

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

A.	Operating Reserve (961)	(III-A)		107,670.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,726.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,726.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		109,397.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,076,709.23
1.	BASE Budget Limit	(V-A1)	938,931.01	
2.	Over-BASE Budget	(V-A2)	137,778.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		468,734.39
1.	Direct State Aid Paid By State	(V-B1)	468,734.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,406.56
D.	At Risk Student	(V-D)		3,515.76
E.	Indian Education For All	(V-E)		3,887.76
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		3,722.43
H.	Special Education Allowable Cost Payment	(V-H)		25,462.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		629.08
1.	Actual Non-Levy Revenue	(V-J1)	629.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		383,114.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	181,967.87	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	201,146.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		938,931.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		22,359.11
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	22,359.11	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		115,419.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		137,778.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.55
1.	District Property Tax Levy Mills	(V-U1)	19.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.62

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

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01 General Fund

Adopted Budget	0001	1,076,709.23

Budget Uses

Expenditure Budget	0002	1,076,709.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	468,734.39
Quality Educator	3111	49,406.56
At Risk Student	3112	3,515.76
Indian Education For All	3113	3,887.76
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	25,462.49
Data For Achievement	3116	3,722.43
State - Guaranteed Tax Base Aid	3120	181,967.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	629.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	22,359.11
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	201,146.67		
Over-BASE Levy	1110(c)	115,419.11		
District Tax Levy			1110	316,565.78
Total Estimated Revenues to Fund Adopted Budget			0004	1,076,709.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,454.78

Budget Uses

Expenditure Budget	0002	91,454.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,618.48
Contingency	0006	2,761.85
Over-Schedule	0011	61,074.45
Fund Balance for Budget	TFS48	31,297.02
Operating Reserve	0961	18,290.96
Unreserved Fund Balance Reappropriated	0970	13,006.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	2,664.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,190.16
State - On-Schedule Transportation Reimbursement	3210	15,190.17
District Tax Levy	1110	45,304.39
District Mills	999	7.67
Total Estimated Revenues to Fund Adopted Budget	0004	91,454.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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13 Tuition Fund

Adopted Budget	0001	126,660.10

Budget Uses

Expenditure Budget	0002	126,660.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,461.51
Unreserved Fund Balance Reappropriated	0970	7,461.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,198.59
District Mills	999	20.19
Total Estimated Revenues to Fund Adopted Budget	0004	126,660.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	142,000.00

Budget Uses

Expenditure Budget	0002	142,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,832.81
Operating Reserve	0961	25,832.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	9,731.31

Budget Uses

Expenditure Budget	0002	9,731.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,814.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,814.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	916.61
District Tax Levy	1110	4,000.00
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	9,731.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	45,072.85

Budget Uses

Expenditure Budget	0002	45,072.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,972.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,972.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,072.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

01

Taxable Value		5,902,890.00
Adopted Budget	0001	145,050.00

Budget Uses

Expenditure Budget	0002	145,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,574.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,574.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	154.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	136,321.23
Jurisdiction Mills	999	23.09
Total Estimated Revenues to Fund Adopted Budget	0004	145,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	04/30/2015	06/30/2035	1,915,000.00	1,345,000.00	90,000.00	54,650.00	400.00
Total Bond Requirements							145,050.00
Total Debt Service Requirements						0002	145,050.00

Taxable Value		5,884,967.00
Adopted Budget	0001	89,850.00

Budget Uses

Expenditure Budget	0002	89,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,311.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,311.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	96.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	84,442.50
Jurisdiction Mills	999	14.35
Total Estimated Revenues to Fund Adopted Budget	0004	89,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/25/2008	06/30/2028	1,181,000.00	400,000.00	70,000.00	19,450.00	400.00
Total Bond Requirements							89,850.00
Total Debt Service Requirements						0002	89,850.00

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61 Building Reserve Fund

Adopted Budget		0001	137,111.90

Budget Uses

Expenditure Budget		0002	137,111.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,651.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,651.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	400.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,633.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,426.39	
District Tax Levy		1110	15,426.39
District Mills		999	2.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	137,111.90

Budget Report
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0236 Anaconda Elem

Submit ID: 0236-28466556

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	783	N/A	14,568,972

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

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

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Hannah Lux

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-28466556

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,257,580.00	929,386.59	10%	14.85%	0.00	4,852,146.67	1,405,433.33	96.48
10 Transportation	238,000.00	47,600.00	20%	20.00%	20,514.41	98,208.86	119,276.73	8.19
11 Bus Depreciation Reserve	78,907.60	0.00	N/A	0.00%	66,307.60	0.00	12,600.00	0.86
13 Tuition	309,871.88		N/A		58,486.96	0.00	251,384.92	17.25
14 Retirement	925,000.00	185,000.00	20%	20.00%	19,471.74	905,528.26		
17 Adult Education	18,000.00	0.00	35%	0.00%	12,935.04	0.00	5,064.96	0.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,902.05	0.00	N/A	0.00%	12,928.99	4,973.06	0.00	0.00
29 Flexibility	28,390.08	0.00	N/A	0.00%	28,390.08	0.00	0.00	0.00
61 Building Reserve	338,636.61	0.00	N/A	0.00%	244,389.27	59,247.34	35,000.00	2.40
Total of All Funds	8,212,288.22	1,161,986.59			463,424.09	5,920,104.19	1,828,759.94	125.53

50 Debt Service Tax Jurisdiction								
12-0236	0.00	0.00	20-9-438	0.00%	1,365.61	0.00	0.00	0.00

Budget Report
FY 2023

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0236 Anaconda Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANACONDA K-6	588
M1	ANACONDA 7-8	195

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

A.	Direct State Aid	(I-A)	2,303,740.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	237,106.35
D.	At Risk Student	(I-D)	45,885.93
E.	Indian Education For All	(I-E)	18,228.24
F.	American Indian Achievement Gap	(I-F)	9,160.00
G.	Data For Achievement	(I-G)	17,453.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	448,142.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,792.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	47,540.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	738
B.	BASE Budget Limit	(II-B)	4,669,601.36
C.	Maximum Budget Limit	(II-C)	5,879,199.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	454,338.09
E.	Adopted Budget	(II-E)	5,889,442.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,094,174.86
H.	Maximum Budget Limit	(II-H)	6,417,691.87
I.	Highest Budget Without a Vote	(II-I)	6,257,581.76
J.	Highest Budget	(II-J)	6,417,691.87
K.	Highest Voted Amount	(II-K)	160,110.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,257,580.00

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

A.	Operating Reserve (961)	(III-A)		271,576.16
B.	TIF Operating Reserve (962)	(III-B)		354,181.84
C.	Excess Reserves	(III-C)		303,628.59
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	303,628.59	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		929,386.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,257,580.00
	1. BASE Budget Limit	(V-A1)	5,094,174.86	
	2. Over-BASE Budget	(V-A2)	1,163,405.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,303,740.06
	1. Direct State Aid Paid By State	(V-B1)	2,303,740.06	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		237,106.35
D.	At Risk Student	(V-D)		45,885.93
E.	Indian Education For All	(V-E)		18,228.24
F.	American Indian Achievement Gap	(V-F)		9,160.00
G.	Data For Achievement	(V-G)		17,453.07
H.	Special Education Allowable Cost Payment	(V-H)		448,142.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,746.13
	1. Actual Non-Levy Revenue	(V-J1)	4,746.13	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,009,712.42
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,538,394.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	471,318.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,094,174.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		229,289.83
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	229,289.83	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		934,115.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,163,405.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.12
1.	District Property Tax Levy Mills	(V-U1)	64.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		96.48

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

Budget Report
FY 2023

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-28466556

01 General Fund

Adopted Budget	0001	6,257,580.00

Budget Uses

Expenditure Budget	0002	6,257,580.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	583,471.67

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,303,740.06
Quality Educator	3111	237,106.35
At Risk Student	3112	45,885.93
Indian Education For All	3113	18,228.24
American Indian Achievement Gap	3114	9,160.00
State Special Education Allowable Cost Payment to Districts	3115	448,142.66
Data For Achievement	3116	17,453.07
State - Guaranteed Tax Base Aid	3120	1,538,394.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,690.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	3,055.41

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	229,289.83
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	471,318.02		
Over-BASE Levy	1110(c)	934,115.31		
District Tax Levy			1110	1,405,433.33
Total Estimated Revenues to Fund Adopted Budget			0004	6,257,580.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	238,000.00

Budget Uses

Expenditure Budget	0002	238,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	89,280.78
Contingency	0006	8,928.08
Over-Schedule	0011	139,791.14
Fund Balance for Budget	TFS48	68,114.41
Operating Reserve	0961	47,600.00
Unreserved Fund Balance Reappropriated	0970	20,514.41

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,104.43
State - On-Schedule Transportation Reimbursement	3210	49,104.43
District Tax Levy	1110	119,276.73
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	238,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	78,907.60

Budget Uses

Expenditure Budget	0002	78,907.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,307.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,307.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,600.00
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	78,907.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	63,000.00	57,499.00	12,600.00	12,600.00
Total					12,600.00

13 Tuition Fund

Adopted Budget	0001	309,871.88

Budget Uses

Expenditure Budget	0002	309,871.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,486.96
Unreserved Fund Balance Reappropriated	0970	58,486.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	251,384.92
District Mills	999	17.25
Total Estimated Revenues to Fund Adopted Budget	0004	309,871.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	925,000.00

Budget Uses

Expenditure Budget	0002	925,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,471.74
Operating Reserve	0961	185,000.00
Unreserved Fund Balance Reappropriated	0970	19,471.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	905,528.26
Total Estimated Revenues to Fund Adopted Budget	0004	925,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-28466556

17 Adult Education Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,935.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,935.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,064.96
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	17,902.05

Budget Uses

Expenditure Budget	0002	17,902.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,928.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,928.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,973.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,902.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,390.08

Budget Uses

Expenditure Budget	0002	28,390.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,390.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,390.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,390.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-28466556

50 Debt Service Fund

12-0236

Taxable Value		14,568,972.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,365.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,365.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,365.61

Budget Report
FY 2023

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-28466556

61 Building Reserve Fund

Adopted Budget		0001	338,636.61

Budget Uses

Expenditure Budget		0002	338,636.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	244,389.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	244,389.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	59,247.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	2.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.40
Total Estimated Revenues to Fund Adopted Budget		0004	338,636.61

Budget Report
FY 2023

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-86552070

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	313	15,052,761

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

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

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Hannah Lux

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-86552070

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,051,027.63	318,345.53	10%	10.43%	0.00	2,352,902.58	698,125.05	46.37
10 Transportation	150,000.00	30,000.00	20%	20.00%	12,721.52	60,500.00	76,778.48	5.10
11 Bus Depreciation Reserve	118,920.58	0.00	N/A	0.00%	100,020.58	0.00	18,900.00	1.26
13 Tuition	146,235.88		N/A		1,983.52	0.00	144,252.36	9.58
14 Retirement	400,000.00	80,000.00	20%	20.00%	7,968.73	392,031.27		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	5,405.68	0.00	14,594.32	0.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,035.32	0.00	N/A	0.00%	6,694.34	2,340.98	0.00	0.00
29 Flexibility	4,297.74	0.00	N/A	0.00%	4,297.74	0.00	0.00	0.00
61 Building Reserve	205,150.81	0.00	N/A	0.00%	154,730.81	26,420.00	24,000.00	1.59
Total of All Funds	4,104,667.96	435,345.53			293,822.92	2,834,194.83	976,650.21	64.87

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

Budget Report
FY 2023

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-86552070

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ANACONDA HS 9-12 313 *

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

A.	Direct State Aid	(I-A)	1,206,668.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,213.17
D.	At Risk Student	(I-D)	11,991.15
E.	Indian Education For All	(I-E)	7,286.64
F.	American Indian Achievement Gap	(I-F)	4,580.00
G.	Data For Achievement	(I-G)	6,976.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,626.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,195.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	47,160.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	322
B.	BASE Budget Limit	(II-B)	2,390,920.23
C.	Maximum Budget Limit	(II-C)	2,986,868.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,484.44
E.	Adopted Budget	(II-E)	3,047,415.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,397,987.81
H.	Maximum Budget Limit	(II-H)	2,995,977.07
I.	Highest Budget Without a Vote	(II-I)	3,051,029.53
J.	Highest Budget	(II-J)	3,052,750.91
K.	Highest Voted Amount	(II-K)	1,721.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,051,027.63

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

A.	Operating Reserve (961)	(III-A)		264,402.55
B.	TIF Operating Reserve (962)	(III-B)		40,700.21
C.	Excess Reserves	(III-C)		13,242.77
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	13,242.77	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		318,345.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,051,027.63
1.	BASE Budget Limit	(V-A1)	2,397,987.81	
2.	Over-BASE Budget	(V-A2)	653,039.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,206,668.01
1.	Direct State Aid Paid By State	(V-B1)	1,206,668.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,213.17
D.	At Risk Student	(V-D)		11,991.15
E.	Indian Education For All	(V-E)		7,286.64
F.	American Indian Achievement Gap	(V-F)		4,580.00
G.	Data For Achievement	(V-G)		6,976.77
H.	Special Education Allowable Cost Payment	(V-H)		81,626.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,373.21
1.	Actual Non-Levy Revenue	(V-J1)	2,373.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		989,272.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	749,844.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	239,428.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,397,987.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		194,343.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	194,343.05	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		458,696.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		653,039.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.90
U.	Over-BASE Mills	(V-U)		30.47
1.	District Property Tax Levy Mills	(V-U1)	30.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.37

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

01 General Fund

Adopted Budget	0001	3,051,027.63

Budget Uses

Expenditure Budget	0002	3,051,027.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	235,043.26

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,206,668.01
Quality Educator	3111	87,213.17
At Risk Student	3112	11,991.15
Indian Education For All	3113	7,286.64
American Indian Achievement Gap	3114	4,580.00
State Special Education Allowable Cost Payment to Districts	3115	81,626.58
Data For Achievement	3116	6,976.77
State - Guaranteed Tax Base Aid	3120	749,844.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	825.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	1,547.89

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	194,343.05
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	239,428.28		
Over-BASE Levy	1110(c)	458,696.77		
District Tax Levy			1110	698,125.05
Total Estimated Revenues to Fund Adopted Budget			0004	3,051,027.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,000.00
Contingency	0006	5,500.00
Over-Schedule	0011	89,500.00
Fund Balance for Budget	TFS48	42,721.52
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	12,721.52

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,250.00
State - On-Schedule Transportation Reimbursement	3210	30,250.00
District Tax Levy	1110	76,778.48
District Mills	999	5.10
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	118,920.58

Budget Uses

Expenditure Budget	0002	118,920.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,020.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,020.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,900.00
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	118,920.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	94,500.00	86,298.00	18,900.00	18,900.00
Total					18,900.00

Budget Report
FY 2023
12 Deer Lodge
0237 Anaconda H S

Submit ID: 0237-86552070

13 Tuition Fund

Adopted Budget	0001	146,235.88

Budget Uses

Expenditure Budget	0002	146,235.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,983.52
Unreserved Fund Balance Reappropriated	0970	1,983.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	144,252.36
District Mills	999	9.58
Total Estimated Revenues to Fund Adopted Budget	0004	146,235.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
12 Deer Lodge
0237 Anaconda H S

Submit ID: 0237-86552070

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,968.73
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	7,968.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	392,031.27
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,405.68
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	5,405.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,594.32
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2023
12 Deer Lodge
0237 Anaconda H S

Submit ID: 0237-86552070

28 Technology Fund

Adopted Budget	0001	9,035.32

Budget Uses

Expenditure Budget	0002	9,035.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,694.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,694.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,340.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,035.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
12 Deer Lodge
0237 Anaconda H S

Submit ID: 0237-86552070

29 Flexibility Fund

Adopted Budget	0001	4,297.74

Budget Uses

Expenditure Budget	0002	4,297.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,297.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,297.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,297.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-86552070

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-86552070

61 Building Reserve Fund

Adopted Budget		0001	205,150.81

Budget Uses

Expenditure Budget		0002	205,150.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	154,730.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	154,730.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,420.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,000.00	
District Tax Levy		1110	24,000.00
District Mills		999	1.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.59
Total Estimated Revenues to Fund Adopted Budget		0004	205,150.81

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	214	N/A	5,482,128

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

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

Certification

District Clerk: Tanya Roberts

(Signature) (Date)

Chairperson, School Trustees: Brandon Atkins

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,740,803.85	174,080.39	10%	10.00%	9,665.47	1,280,915.02	450,223.36	82.14
10 Transportation	55,000.00	11,000.00	20%	20.00%	5,128.22	7,000.00	42,871.78	7.82
11 Bus Depreciation Reserve	255,946.35	0.00	N/A	0.00%	214,894.88	0.00	41,051.47	7.49
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	1.82
14 Retirement	257,000.00	51,400.00	20%	20.00%	39,340.87	217,659.13		
17 Adult Education	2,000.00	0.00	35%	0.00%	416.61	1,583.39	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,570.10	0.00	N/A	0.00%	1,253.39	1,316.71	30,000.00	5.47
29 Flexibility	2,000.00	0.00	N/A	0.00%	1,796.06	203.94	0.00	0.00
61 Building Reserve	89,808.52	0.00	N/A	0.00%	50,718.52	25,475.60	13,614.40	2.48
Total of All Funds	2,445,128.82	236,480.39			323,214.02	1,534,153.79	587,761.01	107.22

50 Debt Service								
Tax Jurisdiction								
2	509,350.00	0.00	20-9-438	0.00%	13,967.88	0.00	495,382.12	90.36

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANDERSON K-6	165
M1	ANDERSON 7-8	49

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

A.	Direct State Aid	(I-A)	680,211.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,658.67
D.	At Risk Student	(I-D)	271.36
E.	Indian Education For All	(I-E)	4,981.92
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	4,770.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,628.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,875.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,116.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	219
B.	BASE Budget Limit	(II-B)	1,329,531.41
C.	Maximum Budget Limit	(II-C)	1,648,018.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	308,894.66
E.	Adopted Budget	(II-E)	1,722,181.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,348,780.01
H.	Maximum Budget Limit	(II-H)	1,668,351.64
I.	Highest Budget Without a Vote	(II-I)	1,740,803.85
J.	Highest Budget	(II-J)	1,740,803.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,740,803.85

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

A.	Operating Reserve (961)	(III-A)		174,080.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,665.47
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,665.47	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,745.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,740,803.85
1.	BASE Budget Limit	(V-A1)	1,348,780.01	
2.	Over-BASE Budget	(V-A2)	392,023.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		680,211.53
1.	Direct State Aid Paid By State	(V-B1)	680,211.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,658.67
D.	At Risk Student	(V-D)		271.36
E.	Indian Education For All	(V-E)		4,981.92
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		4,770.06
H.	Special Education Allowable Cost Payment	(V-H)		32,628.58
I.	Remaining Fund Balance Available	(V-I)		9,665.47
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,359.59
1.	Actual Non-Levy Revenue	(V-J1)	1,359.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		543,545.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	383,380.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	160,165.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,348,780.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		101,965.63
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	101,965.63	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		290,058.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		392,023.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.91
1.	District Property Tax Levy Mills	(V-U1)	52.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.14

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

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

01 General Fund

Adopted Budget	0001	1,740,803.85

Budget Uses

Expenditure Budget	0002	1,740,803.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,665.47
Direct State Aid	3110	680,211.53
Quality Educator	3111	70,658.67
At Risk Student	3112	271.36
Indian Education For All	3113	4,981.92
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	32,628.58
Data For Achievement	3116	4,770.06
State - Guaranteed Tax Base Aid	3120	383,380.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,359.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	98,000.00
Tuition from School Districts Within State	1320	3,965.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	160,165.15		
Over-BASE Levy	1110(c)	290,058.21		
District Tax Levy			1110	450,223.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,740,803.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	55,000.00
Fund Balance for Budget	TFS48	16,128.22
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	5,128.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	7,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	42,871.78
District Mills	999	7.82
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	255,946.35

Budget Uses

Expenditure Budget	0002	255,946.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	214,894.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	214,894.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,051.47
District Mills	999	7.49
Total Estimated Revenues to Fund Adopted Budget	0004	255,946.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021-58 capacity bus	2021	110,725.34	38,839.62	22,145.07	22,145.07
2016 IC CE	2015	92,132.00	108,527.95	18,426.40	18,426.40
BUS VIDEO CAMERAS	2015	2,400.00	2,160.00	480.00	480.00
Total					41,051.47

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

14 Retirement Fund

Adopted Budget	0001	257,000.00

Budget Uses

Expenditure Budget	0002	257,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,740.87
Operating Reserve	0961	51,400.00
Unreserved Fund Balance Reappropriated	0970	39,340.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	217,659.13
Total Estimated Revenues to Fund Adopted Budget	0004	257,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	416.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	416.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,583.39
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	32,570.10

Budget Uses

Expenditure Budget	0002	32,570.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,253.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,253.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,316.71
District Tax Levy	1110	30,000.00
District Mills	999	5.47
Total Estimated Revenues to Fund Adopted Budget	0004	32,570.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

29 Flexibility Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,796.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,796.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	203.94
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

50 Debt Service Fund

2

Taxable Value		5,482,128.00
Adopted Budget	0001	509,350.00

Budget Uses

Expenditure Budget	0002	509,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,967.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,967.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	495,382.12
Jurisdiction Mills	999	90.36
Total Estimated Revenues to Fund Adopted Budget	0004	509,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	6,900,000.00	6,265,000.00	260,000.00	248,950.00	400.00
Total Bond Requirements							509,350.00
Total Debt Service Requirements						0002	509,350.00

Budget Report
FY 2023

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-91134618

61 Building Reserve Fund

Adopted Budget		0001	89,808.52

Budget Uses

Expenditure Budget		0002	89,808.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,718.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,718.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,475.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,614.40	
District Tax Levy		1110	13,614.40
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	89,808.52

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 301	N/A	3,128,614

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	209	N/A	2,137,209
Non-located - 32 Missoula	91	N/A	983,850
Non-located - 45 Sanders	1	N/A	7,555

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Kris Gardner

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,105,803.99	210,580.40	10%	10.00%	2,332.80	2,011,375.60	92,095.59	29.45
10 Transportation	207,500.00	15,000.00	20%	7.23%	22,863.84	47,727.22	136,908.94	43.76
11 Bus Depreciation Reserve	182,637.48	0.00	N/A	0.00%	150,640.43	0.00	31,997.05	10.23
13 Tuition	5,000.00		N/A		4,524.36	0.00	475.64	0.15
14 Retirement	480,000.00	88,497.70	20%	18.44%	0.00	480,000.00		
17 Adult Education	10,277.96	0.00	35%	0.00%	10,277.96	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	118,822.43	0.00	N/A	0.00%	63,766.69	2,055.74	53,000.00	16.94
29 Flexibility	117,694.94	0.00	N/A	0.00%	109,261.55	8,433.39	0.00	0.00
61 Building Reserve	187,753.36	0.00	N/A	0.00%	137,773.36	33,842.06	16,137.94	5.16
Total of All Funds	3,415,490.16	314,078.10			501,440.99	2,583,434.01	330,615.16	105.69

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

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	220 *
M1	ARLEE 7-8	81 *

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

A.	Direct State Aid	(I-A)	934,578.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,298.56
D.	At Risk Student	(I-D)	29,540.68
E.	Indian Education For All	(I-E)	7,007.28
F.	American Indian Achievement Gap	(I-F)	45,571.00
G.	Data For Achievement	(I-G)	6,709.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	163,800.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,331.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,192.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	318
B.	BASE Budget Limit	(II-B)	2,108,890.94
C.	Maximum Budget Limit	(II-C)	2,627,801.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,108,890.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,105,803.99
H.	Maximum Budget Limit	(II-H)	2,630,839.03
I.	Highest Budget Without a Vote	(II-I)	2,105,803.99
J.	Highest Budget	(II-J)	2,630,839.03
K.	Highest Voted Amount	(II-K)	525,035.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,105,803.99

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

A.	Operating Reserve (961)	(III-A)		210,580.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,332.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,332.80	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		212,913.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,105,803.99
1.	BASE Budget Limit	(V-A1)	2,105,803.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		934,578.66
1.	Direct State Aid Paid By State	(V-B1)	934,578.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,298.56
D.	At Risk Student	(V-D)		29,540.68
E.	Indian Education For All	(V-E)		7,007.28
F.	American Indian Achievement Gap	(V-F)		45,571.00
G.	Data For Achievement	(V-G)		6,709.29
H.	Special Education Allowable Cost Payment	(V-H)		163,800.49
I.	Remaining Fund Balance Available	(V-I)		2,332.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,415.24
1.	Actual Non-Levy Revenue	(V-J1)	2,415.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		804,549.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	712,454.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	92,095.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,105,803.99

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.45

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

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

01 General Fund

Adopted Budget	0001	2,105,803.99

Budget Uses

Expenditure Budget	0002	2,105,803.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,332.80
Direct State Aid	3110	934,578.66
Quality Educator	3111	109,298.56
At Risk Student	3112	29,540.68
Indian Education For All	3113	7,007.28
American Indian Achievement Gap	3114	45,571.00
State Special Education Allowable Cost Payment to Districts	3115	163,800.49
Data For Achievement	3116	6,709.29
State - Guaranteed Tax Base Aid	3120	712,454.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,415.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	92,095.59		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	92,095.59
Total Estimated Revenues to Fund Adopted Budget			0004	2,105,803.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	207,500.00

Budget Uses

Expenditure Budget	0002	207,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,388.38
Contingency	0006	4,338.84
Over-Schedule	0011	159,772.78
Fund Balance for Budget	TFS48	37,863.84
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	22,863.84

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,863.61
State - On-Schedule Transportation Reimbursement	3210	23,863.61
District Tax Levy	1110	136,908.94
District Mills	999	43.76
Total Estimated Revenues to Fund Adopted Budget	0004	207,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	182,637.48

Budget Uses

Expenditure Budget	0002	182,637.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150,640.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	150,640.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,997.05
District Mills	999	10.23
Total Estimated Revenues to Fund Adopted Budget	0004	182,637.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2021	80,850.00	4,851.00	16,170.00	4,851.00
Prevost Travel Bus	2019	32,743.50	10,477.92	6,548.70	6,548.70
2019 Bluebird - 8602F	2018	75,250.00	28,595.00	15,050.00	4,515.00
2016 Blue Bird	2017	73,640.00	42,711.20	14,728.00	4,418.40
2015 BlueBird	2015	73,850.00	67,103.00	14,770.00	4,431.00
Night Vision Security Cameras	2015	7,562.89	10,575.48	1,512.58	768.86
2013 Blue Bird 84 Passenger	2013	73,434.90	76,279.21	14,686.98	4,406.09
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	44,957.00	6,860.00	2,058.00
2009 Blue Bird All American (Activity)	2009	43,000.00	64,500.00	N/A	NA
2007 Blue Bird All American	2006	61,215.00	91,822.50	N/A	NA
2005 Blue Bird All American	2005	46,071.00	69,106.50	N/A	NA
1586BLUEBIRD	2004	55,000.00	82,500.00	N/A	NA
2489 BLUEBIRD(2002)	2003	46,632.00	69,948.00	N/A	NA
Total					31,997.05

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,524.36
Unreserved Fund Balance Reappropriated	0970	4,524.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	475.64
District Mills	999	0.15
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

14 Retirement Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,497.70
Operating Reserve	0961	88,497.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	480,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

17 Adult Education Fund

Adopted Budget	0001	10,277.96

Budget Uses

Expenditure Budget	0002	10,277.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,277.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,277.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,277.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	118,822.43

Budget Uses

Expenditure Budget	0002	118,822.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,766.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,766.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,055.74
District Tax Levy	1110	53,000.00
District Mills	999	16.94
Total Estimated Revenues to Fund Adopted Budget	0004	118,822.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

29 Flexibility Fund

Adopted Budget	0001	117,694.94

Budget Uses

Expenditure Budget	0002	117,694.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,261.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,261.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	5,145.20
State - Advanced Opportunity Aid	3770	3,288.19
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	117,694.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

50 Debt Service Fund

24-0474

Taxable Value		3,128,614.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

24 Lake

0474 Arlee Elem

Submit ID: 0474-38988283

61 Building Reserve Fund

Adopted Budget		0001	187,753.36

Budget Uses

Expenditure Budget		0002	187,753.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	137,773.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	137,773.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,842.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,137.94	
District Tax Levy		1110	16,137.94
District Mills		999	5.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.16
Total Estimated Revenues to Fund Adopted Budget		0004	187,753.36

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	140	3,128,614

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	94	2,137,209
Non-located - 32 Missoula	N/A	45	983,850
Non-located - 45 Sanders	N/A	1	7,555

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Kris Gardner

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,277,551.13	118,572.64	10%	9.28%	0.00	1,220,418.09	57,133.04	18.24
10 Transportation	93,500.00	8,000.00	20%	8.56%	13,196.05	20,858.15	59,445.80	19.00
11 Bus Depreciation Reserve	183,575.56	0.00	N/A	0.00%	151,676.22	0.00	31,899.34	10.20
13 Tuition	10,000.00		N/A		7,731.66	0.00	2,268.34	0.73
14 Retirement	215,000.00	43,000.00	20%	20.00%	20,337.35	194,662.65		
17 Adult Education	8,500.00	0.00	35%	0.00%	8,428.91	0.00	71.09	0.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	56,290.66	0.00	N/A	0.00%	32,043.48	1,247.18	23,000.00	7.35
29 Flexibility	118,798.05	0.00	N/A	0.00%	106,446.18	12,351.87	0.00	0.00
61 Building Reserve	83,881.59	0.00	N/A	0.00%	55,571.59	20,114.73	8,195.27	2.62
Total of All Funds	2,047,096.99	169,572.64			395,431.44	1,469,652.67	182,012.88	58.16

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

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 140

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

A.	Direct State Aid	(I-A)	625,061.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,489.44
D.	At Risk Student	(I-D)	8,865.85
E.	Indian Education For All	(I-E)	3,259.20
F.	American Indian Achievement Gap	(I-F)	22,900.00
G.	Data For Achievement	(I-G)	3,120.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,851.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,114.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,986.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	121
B.	BASE Budget Limit	(II-B)	1,125,618.20
C.	Maximum Budget Limit	(II-C)	1,386,764.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,125,618.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,277,551.13
H.	Maximum Budget Limit	(II-H)	1,577,097.48
I.	Highest Budget Without a Vote	(II-I)	1,277,551.13
J.	Highest Budget	(II-J)	1,577,097.48
K.	Highest Voted Amount	(II-K)	299,546.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,277,551.13

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

A.	Operating Reserve (961)	(III-A)		118,572.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		118,572.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,277,551.13
1.	BASE Budget Limit	(V-A1)	1,277,551.13	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		625,061.56
1.	Direct State Aid Paid By State	(V-B1)	625,061.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,489.44
D.	At Risk Student	(V-D)		8,865.85
E.	Indian Education For All	(V-E)		3,259.20
F.	American Indian Achievement Gap	(V-F)		22,900.00
G.	Data For Achievement	(V-G)		3,120.60
H.	Special Education Allowable Cost Payment	(V-H)		43,851.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,125.57
1.	Actual Non-Levy Revenue	(V-J1)	1,125.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		512,877.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	455,744.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,133.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,277,551.13

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.24
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.24

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

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

01 General Fund

Adopted Budget	0001	1,277,551.13

Budget Uses

Expenditure Budget	0002	1,277,551.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	625,061.56
Quality Educator	3111	56,489.44
At Risk Student	3112	8,865.85
Indian Education For All	3113	3,259.20
American Indian Achievement Gap	3114	22,900.00
State Special Education Allowable Cost Payment to Districts	3115	43,851.23
Data For Achievement	3116	3,120.60
State - Guaranteed Tax Base Aid	3120	455,744.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,125.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,133.04		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	57,133.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,277,551.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

10 Transportation Fund

Adopted Budget	0001	93,500.00

Budget Uses

Expenditure Budget	0002	93,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,961.95
Contingency	0006	1,896.20
Over-Schedule	0011	72,641.85
Fund Balance for Budget	TFS48	21,196.05
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	13,196.05

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,429.07
State - On-Schedule Transportation Reimbursement	3210	10,429.08
District Tax Levy	1110	59,445.80
District Mills	999	19.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,575.56

Budget Uses

Expenditure Budget	0002	183,575.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,676.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,676.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,899.34
District Mills	999	10.20
Total Estimated Revenues to Fund Adopted Budget	0004	183,575.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2021	34,650.00	2,079.00	6,930.00	2,079.00
Prevost Travel Bus	2019	76,401.50	24,448.48	15,280.30	15,280.30
2019 Bluebird - 8602F	2018	32,250.00	12,255.00	6,450.00	1,935.00
2016 BlueBird	2017	31,560.00	18,304.80	6,312.00	1,893.60
2015 BueBird	2015	31,650.00	29,687.00	6,330.00	1,899.00
Night Vision Security Cameras	2015	3,241.24	4,537.75	648.25	324.11
2013 Blue Bird 84 Passenger	2013	31,472.10	32,648.25	6,294.42	1,888.33
Express Incomplete Van (Short Bus)	2010	14,700.00	22,050.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	110,000.00	130,833.97	22,000.00	6,600.00
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
2005 Blue Bird All American	2005	30,714.00	46,071.00	N/A	NA
1586BLUEBIRD	2004	17,500.00	26,250.00	N/A	NA
2489 BLUEBIRD(2002)	2003	22,968.00	34,452.00	N/A	NA
Total					31,899.34

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,731.66
Unreserved Fund Balance Reappropriated	0970	7,731.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,268.34
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,337.35
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	20,337.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	194,662.65
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,428.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,428.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	71.09
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	56,290.66

Budget Uses

Expenditure Budget	0002	56,290.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,043.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,043.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,247.18
District Tax Levy	1110	23,000.00
District Mills	999	7.35
Total Estimated Revenues to Fund Adopted Budget	0004	56,290.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

29 Flexibility Fund

Adopted Budget	0001	118,798.05

Budget Uses

Expenditure Budget	0002	118,798.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106,446.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,446.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,269.38
State - Advanced Opportunity Aid	3770	11,082.49
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	118,798.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

50 Debt Service Fund

24-0475

Taxable Value		3,128,614.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

24 Lake

0475 Arlee H S

Submit ID: 0475-47720326

61 Building Reserve Fund

Adopted Budget		0001	83,881.59

Budget Uses

Expenditure Budget		0002	83,881.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,571.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,571.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,114.73
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,195.27	
District Tax Levy		1110	8,195.27
District Mills		999	2.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.62
Total Estimated Revenues to Fund Adopted Budget		0004	83,881.59

Budget Report
FY 2023

34 Park

1215 Arrowhead Elem

Submit ID: 1215-36664953

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	60	N/A	12,063,258

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

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

Certification

District Clerk: Cinda Self

(Signature) (Date)

Chairperson, School Trustees: Dustin Burns

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
34 Park
1215 Arrowhead Elem

Submit ID: 1215-36664953

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	555,999.01	63,728.22	10%	11.46%	11,159.71	282,402.24	262,437.06	21.75
10 Transportation	68,511.00	10,575.55	20%	15.44%	0.00	27,621.00	40,890.00	3.39
11 Bus Depreciation Reserve	141,474.00	100,000.00	N/A	70.68%	114,354.00	0.00	27,120.00	2.25
13 Tuition	428.10		N/A		428.10	0.00	0.00	0.00
14 Retirement	64,900.00	12,980.00	20%	20.00%	14,198.14	50,701.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,010.02	1,000.00	N/A	2.27%	43,545.34	464.68	0.00	0.00
29 Flexibility	14,912.35	0.00	N/A	0.00%	14,912.35	0.00	0.00	0.00
61 Building Reserve	144,048.28	0.00	N/A	0.00%	122,118.29	3,136.50	18,793.49	1.56
Total of All Funds	1,034,282.76	188,283.77			320,715.93	364,326.28	349,240.55	28.95

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

Budget Report
FY 2023

34 Park

1215 Arrowhead Elem

Submit ID: 1215-36664953

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARROWHEAD K-8	57
M1	ARROWHEAD 7-8	3

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

A.	Direct State Aid	(I-A)	236,748.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,568.00
D.	At Risk Student	(I-D)	3,690.01
E.	Indian Education For All	(I-E)	1,396.80
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	1,337.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,277.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,049.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	482,213.13
C.	Maximum Budget Limit	(II-C)	599,630.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	80,000.00
E.	Adopted Budget	(II-E)	562,213.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	475,999.01
H.	Maximum Budget Limit	(II-H)	592,922.97
I.	Highest Budget Without a Vote	(II-I)	555,999.01
J.	Highest Budget	(II-J)	592,922.97
K.	Highest Voted Amount	(II-K)	36,923.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	555,999.01

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

A.	Operating Reserve (961)	(III-A)		55,599.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,128.32
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,128.32	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,159.71
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	11,159.71	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,887.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		555,999.01
	1. BASE Budget Limit	(V-A1)	475,999.01	
	2. Over-BASE Budget	(V-A2)	80,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		236,748.76
	1. Direct State Aid Paid By State	(V-B1)	236,748.76	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,568.00
D.	At Risk Student	(V-D)		3,690.01
E.	Indian Education For All	(V-E)		1,396.80
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		1,337.40
H.	Special Education Allowable Cost Payment	(V-H)		15,277.63
I.	Remaining Fund Balance Available	(V-I)		11,159.71
J.	Non-Levy Revenue and Funding Sources	(V-J)		696.64
	1. Actual Non-Levy Revenue	(V-J1)	696.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		182,437.06
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	182,437.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		475,999.01

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.63
1.	District Property Tax Levy Mills	(V-U1)	6.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.75

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

Budget Report
FY 2023

34 Park

1215 Arrowhead Elem

Submit ID: 1215-36664953

01 General Fund

Adopted Budget	0001	555,999.01

Budget Uses

Expenditure Budget	0002	555,999.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,159.71
Direct State Aid	3110	236,748.76
Quality Educator	3111	22,568.00
At Risk Student	3112	3,690.01
Indian Education For All	3113	1,396.80
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	15,277.63
Data For Achievement	3116	1,337.40
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	696.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	182,437.06		
Over-BASE Levy	1110(c)	80,000.00		
District Tax Levy			1110	262,437.06
Total Estimated Revenues to Fund Adopted Budget			0004	555,999.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	68,511.00

Budget Uses

Expenditure Budget	0002	68,511.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,110.00
Contingency	0006	2,511.00
Over-Schedule	0011	40,890.00
Fund Balance for Budget	TFS48	10,575.55
Operating Reserve	0961	10,575.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,810.50
State - On-Schedule Transportation Reimbursement	3210	13,810.50
District Tax Levy	1110	40,890.00
District Mills	999	3.39
Total Estimated Revenues to Fund Adopted Budget	0004	68,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

1215 Arrowhead Elem

Submit ID: 1215-36664953

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	141,474.00

Budget Uses

Expenditure Budget	0002	141,474.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	214,354.00
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	114,354.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	27,120.00
District Mills	999	2.25
Total Estimated Revenues to Fund Adopted Budget	0004	141,474.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Bus	2022	135,600.00	0.00	27,120.00	27,120.00
Bluebird All American 83 passanger bus/rear engine	2014	101,600.00	152,400.00	N/A	NA
New updated Radio's for buses	2013	3,174.50	4,761.75	N/A	NA
Total					27,120.00

Budget Report
FY 2023
34 Park
1215 Arrowhead Elem

Submit ID: 1215-36664953

13 Tuition Fund

Adopted Budget	0001	428.10

Budget Uses

Expenditure Budget	0002	428.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	428.10
Unreserved Fund Balance Reappropriated	0970	428.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	428.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	64,900.00

Budget Uses

Expenditure Budget	0002	64,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,178.14
Operating Reserve	0961	12,980.00
Unreserved Fund Balance Reappropriated	0970	14,198.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	50,701.86
Total Estimated Revenues to Fund Adopted Budget	0004	64,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	44,010.02

Budget Uses

Expenditure Budget	0002	44,010.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,545.34
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	43,545.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	464.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,010.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,912.35

Budget Uses

Expenditure Budget	0002	14,912.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,912.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,912.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,912.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

34 Park

1215 Arrowhead Elem

Submit ID: 1215-36664953

61 Building Reserve Fund

Adopted Budget		0001	144,048.28

Budget Uses

Expenditure Budget		0002	144,048.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	122,118.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	122,118.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,136.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,793.49	
District Tax Levy		1110	18,793.49
District Mills		999	1.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.56
Total Estimated Revenues to Fund Adopted Budget		0004	144,048.28

Budget Report
FY 2023

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-79346612

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	85	N/A	1,004,663

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

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	85	N/A	656,898
Non-located - 38 Powder River	0	N/A	347,765

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

Certification

District Clerk: Monica Morgan

(Signature) (Date)

Chairperson, School Trustees: William Thex

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-79346612

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	821,972.88	51,048.52	10%	6.21%	0.00	697,730.58	124,242.30	123.64
10 Transportation	56,601.93	11,320.39	20%	20.00%	45,281.54	8,213.61	3,106.78	3.09
11 Bus Depreciation Reserve	47,701.16	0.00	N/A	0.00%	36,676.16	0.00	11,025.00	10.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	140,000.00	28,000.00	20%	20.00%	26,137.60	113,862.40		
17 Adult Education	2,940.27	0.00	35%	0.00%	2,940.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	715.42	0.54	N/A	0.08%	0.00	715.42	0.00	0.00
29 Flexibility	7,317.49	0.00	N/A	0.00%	7,317.49	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,077,249.15	90,369.45			118,353.06	820,522.01	138,374.08	137.70

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

Budget Report
FY 2023

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-79346612

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ASHLAND K-6	76
M1	ASHLAND 7-8	9

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

A.	Direct State Aid	(I-A)	307,738.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,136.00
D.	At Risk Student	(I-D)	29,711.42
E.	Indian Education For All	(I-E)	1,978.80
F.	American Indian Achievement Gap	(I-F)	16,946.00
G.	Data For Achievement	(I-G)	1,894.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,722.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,661.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	630,132.70
C.	Maximum Budget Limit	(II-C)	773,781.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,131.10
E.	Adopted Budget	(II-E)	719,263.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	88%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	732,841.78
H.	Maximum Budget Limit	(II-H)	900,159.45
I.	Highest Budget Without a Vote	(II-I)	821,972.88
J.	Highest Budget	(II-J)	900,159.45
K.	Highest Voted Amount	(II-K)	78,186.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	821,972.88

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

A.	Operating Reserve (961)	(III-A)		51,048.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,048.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		821,972.88
1.	BASE Budget Limit	(V-A1)	732,841.78	
2.	Over-BASE Budget	(V-A2)	89,131.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		307,738.94
1.	Direct State Aid Paid By State	(V-B1)	307,738.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,136.00
D.	At Risk Student	(V-D)		29,711.42
E.	Indian Education For All	(V-E)		1,978.80
F.	American Indian Achievement Gap	(V-F)		16,946.00
G.	Data For Achievement	(V-G)		1,894.65
H.	Special Education Allowable Cost Payment	(V-H)		61,722.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		267,713.32
1.	State - Guaranteed Tax Base Aid	(V-L1)	232,602.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,111.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		732,841.78

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		88.72
1.	District Property Tax Levy Mills	(V-U1)	88.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		123.64

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

Budget Report
FY 2023

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-79346612

01 General Fund

Adopted Budget	0001	821,972.88

Budget Uses

Expenditure Budget	0002	821,972.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	307,738.94
Quality Educator	3111	45,136.00
At Risk Student	3112	29,711.42
Indian Education For All	3113	1,978.80
American Indian Achievement Gap	3114	16,946.00
State Special Education Allowable Cost Payment to Districts	3115	61,722.65
Data For Achievement	3116	1,894.65
State - Guaranteed Tax Base Aid	3120	232,602.12

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,111.20		
Over-BASE Levy	1110(c)	89,131.10		
District Tax Levy			1110	124,242.30
Total Estimated Revenues to Fund Adopted Budget			0004	821,972.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	56,601.93

Budget Uses

Expenditure Budget	0002	56,601.93
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,466.92
Contingency	0006	746.69
Over-Schedule	0011	48,388.32
Fund Balance for Budget	TFS48	56,601.93
Operating Reserve	0961	11,320.39
Unreserved Fund Balance Reappropriated	0970	45,281.54

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,106.80
State - On-Schedule Transportation Reimbursement	3210	4,106.81
District Tax Levy	1110	3,106.78
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	56,601.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-79346612

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	47,701.16

Budget Uses

Expenditure Budget	0002	47,701.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,676.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,676.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,025.00
District Mills	999	10.97
Total Estimated Revenues to Fund Adopted Budget	0004	47,701.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Blue Bird	2019	66,150.00	39,690.00	13,230.00	11,025.00
2007 Blue Bird	2013	39,061.00	58,591.50	N/A	NA
Total					11,025.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023
44 Rosebud
0800 Ashland Elem

Submit ID: 0800-79346612

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,137.60
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	26,137.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,862.40
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,940.27

Budget Uses

Expenditure Budget	0002	2,940.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,940.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,940.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,940.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	715.42

Budget Uses

Expenditure Budget	0002	715.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.54
Operating Reserve	0961	0.54
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	715.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	715.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,317.49

Budget Uses

Expenditure Budget	0002	7,317.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,317.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,317.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,317.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-79346612

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	354,625

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

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

Certification

District Clerk: Albert Wipf

(Signature) (Date)

Chairperson, School Trustees: Elias Wipf

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	120,547.93	12,054.79	10%	10.00%	4,536.47	105,634.73	10,376.73	29.25
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	10.98	11,989.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	117.68	1,285.36	N/A	1092.25%	0.00	117.68	0.00	0.00
29 Flexibility	9.28	0.00	N/A	0.00%	9.28	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	132,674.89	15,740.15			4,556.73	117,741.43	10,376.73	29.25

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

Budget Report
FY 2023

25 Lewis & Clark

Submit ID: 0498-08149765

0498 Auchard Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AUCHARD CREEK K-8 14

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

A.	Direct State Aid	(I-A)	62,218.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,541.44
D.	At Risk Student	(I-D)	1,742.87
E.	Indian Education For All	(I-E)	325.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	312.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,134.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	711.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,206.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	112,841.50
C.	Maximum Budget Limit	(II-C)	139,770.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	112,841.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	120,547.93
H.	Maximum Budget Limit	(II-H)	149,382.22
I.	Highest Budget Without a Vote	(II-I)	120,547.93
J.	Highest Budget	(II-J)	149,382.22
K.	Highest Voted Amount	(II-K)	28,834.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	120,547.93

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

A.	Operating Reserve (961)	(III-A)		12,054.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,536.47
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,536.47	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,591.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		120,547.93
1.	BASE Budget Limit	(V-A1)	120,547.93	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		62,218.29
1.	Direct State Aid Paid By State	(V-B1)	62,218.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,541.44
D.	At Risk Student	(V-D)		1,742.87
E.	Indian Education For All	(V-E)		325.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		312.06
H.	Special Education Allowable Cost Payment	(V-H)		2,134.58
I.	Remaining Fund Balance Available	(V-I)		4,536.47
J.	Non-Levy Revenue and Funding Sources	(V-J)		84.07
1.	Actual Non-Levy Revenue	(V-J1)	84.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,652.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	35,275.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,376.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		120,547.93

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.25

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

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

01 General Fund

Adopted Budget	0001	120,547.93

Budget Uses

Expenditure Budget	0002	120,547.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,536.47
Direct State Aid	3110	62,218.29
Quality Educator	3111	3,541.44
At Risk Student	3112	1,742.87
Indian Education For All	3113	325.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,134.58
Data For Achievement	3116	312.06
State - Guaranteed Tax Base Aid	3120	35,275.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	84.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,376.73		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	10,376.73
Total Estimated Revenues to Fund Adopted Budget			0004	120,547.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	12,000.00
Fund Balance for Budget	TFS48	2,410.98
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	10.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,989.02
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	117.68

Budget Uses

Expenditure Budget	0002	117.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,285.36
Operating Reserve	0961	1,285.36
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	117.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	117.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

29 Flexibility Fund

Adopted Budget	0001	9.28

Budget Uses

Expenditure Budget	0002	9.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-08149765

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-78750268

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	89	N/A	3,604,454

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Jesse Morgan

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-78750268

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	771,802.33	56,739.03	10%	7.35%	0.00	504,600.82	267,201.51	74.13
10 Transportation	81,241.10	16,248.22	20%	20.00%	21,464.63	13,652.10	46,124.37	12.80
11 Bus Depreciation Reserve	92,386.28	0.00	N/A	0.00%	53,037.88	0.00	39,348.40	10.92
13 Tuition	0.00		N/A		354.31	0.00	0.00	0.00
14 Retirement	95,000.00	19,000.00	20%	20.00%	695.48	94,304.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,525.56	0.00	N/A	0.00%	3,902.11	623.45	0.00	0.00
29 Flexibility	20,854.18	0.00	N/A	0.00%	20,854.18	0.00	0.00	0.00
61 Building Reserve	64,081.68	0.00	N/A	0.00%	44,081.68	0.00	20,000.00	5.55
Total of All Funds	1,129,891.13	91,987.25			144,390.27	613,180.89	372,674.28	103.40

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

Budget Report
FY 2023

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-78750268

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	AUGUSTA K-6	72
M1	AUGUSTA 7-8	17

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

A.	Direct State Aid	(I-A)	324,382.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,157.92
D.	At Risk Student	(I-D)	3,226.43
E.	Indian Education For All	(I-E)	2,071.92
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	1,983.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,569.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,522.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,470.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	531,038.20
C.	Maximum Budget Limit	(II-C)	658,085.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	133,173.86
E.	Adopted Budget	(II-E)	664,212.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	638,628.47
H.	Maximum Budget Limit	(II-H)	794,621.52
I.	Highest Budget Without a Vote	(II-I)	771,802.33
J.	Highest Budget	(II-J)	794,621.52
K.	Highest Voted Amount	(II-K)	22,819.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	771,802.33

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

A.	Operating Reserve (961)	(III-A)		56,739.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		56,739.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		771,802.33
1.	BASE Budget Limit	(V-A1)	638,628.47	
2.	Over-BASE Budget	(V-A2)	133,173.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		324,382.00
1.	Direct State Aid Paid By State	(V-B1)	324,382.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,157.92
D.	At Risk Student	(V-D)		3,226.43
E.	Indian Education For All	(V-E)		2,071.92
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		1,983.81
H.	Special Education Allowable Cost Payment	(V-H)		13,569.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		362.31
1.	Actual Non-Levy Revenue	(V-J1)	362.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		263,042.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	129,014.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	134,027.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		638,628.47

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		133,173.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		133,173.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.95
1.	District Property Tax Levy Mills	(V-U1)	36.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.13

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

Budget Report
FY 2023

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-78750268

01 General Fund

Adopted Budget	0001	771,802.33

Budget Uses

Expenditure Budget	0002	771,802.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	324,382.00
Quality Educator	3111	28,157.92
At Risk Student	3112	3,226.43
Indian Education For All	3113	2,071.92
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	13,569.83
Data For Achievement	3116	1,983.81
State - Guaranteed Tax Base Aid	3120	129,014.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	362.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	134,027.65		
Over-BASE Levy	1110(c)	133,173.86		
District Tax Levy			1110	267,201.51
Total Estimated Revenues to Fund Adopted Budget			0004	771,802.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	81,241.10

Budget Uses

Expenditure Budget	0002	81,241.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,411.00
Contingency	0006	1,241.10
Over-Schedule	0011	67,589.00
Fund Balance for Budget	TFS48	37,712.85
Operating Reserve	0961	16,248.22
Unreserved Fund Balance Reappropriated	0970	21,464.63

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,826.05
State - On-Schedule Transportation Reimbursement	3210	6,826.05
District Tax Levy	1110	46,124.37
District Mills	999	12.80
Total Estimated Revenues to Fund Adopted Budget	0004	81,241.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	92,386.28

Budget Uses

Expenditure Budget	0002	92,386.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,037.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,037.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,348.40
District Mills	999	10.92
Total Estimated Revenues to Fund Adopted Budget	0004	92,386.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2022	64,500.00	0.00	12,900.00	12,900.00
2022 Blue Bird	2021	48,250.00	9,650.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	30,592.00	6,118.40	6,118.40
2012 Blue Bird	2016	22,000.00	24,200.00	4,400.00	4,400.00
2013 Chevy Micro Bus	2014	31,400.00	37,680.00	6,280.00	6,280.00
Total					39,348.40

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	354.31
Unreserved Fund Balance Reappropriated	0970	354.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	354.31

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,695.48
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	695.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,304.52
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	4,525.56

Budget Uses

Expenditure Budget	0002	4,525.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,902.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,902.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	623.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,525.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,854.18

Budget Uses

Expenditure Budget	0002	20,854.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,854.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,854.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,854.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget	0001	64,081.68

Budget Uses

Expenditure Budget	0002	64,081.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,081.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,081.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	5.55
Building Reserve Voted Mills		0134	5.55
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	64,081.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	200,000.00	10	612	140,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2023

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-07393197

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	23	3,959,079

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Jesse Morgan

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-07393197

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	608,033.49	47,184.96	10%	7.76%	0.00	374,498.47	233,535.02	58.98
10 Transportation	80,679.14	16,135.83	20%	20.00%	25,737.96	7,470.54	47,470.64	11.99
11 Bus Depreciation Reserve	82,173.44	0.00	N/A	0.00%	55,725.04	0.00	26,448.40	6.68
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	95,000.00	14,926.01	20%	15.71%	0.00	95,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,185.87	0.00	N/A	0.00%	3,758.61	427.26	0.00	0.00
29 Flexibility	23,125.68	0.00	N/A	0.00%	23,125.68	0.00	0.00	0.00
61 Building Reserve	7,800.18	0.00	N/A	0.00%	7,800.18	0.00	0.00	0.00
Total of All Funds	900,997.80	78,246.80			116,147.47	477,396.27	307,454.06	77.65

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

Budget Report
FY 2023

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-07393197

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 23

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

A.	Direct State Aid	(I-A)	227,929.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	13,978.27
D.	At Risk Student	(I-D)	1,550.03
E.	Indian Education For All	(I-E)	535.44
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	512.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,737.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,168.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,529.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	450,706.99
C.	Maximum Budget Limit	(II-C)	559,210.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,372.36
E.	Adopted Budget	(II-E)	621,079.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	437,661.13
H.	Maximum Budget Limit	(II-H)	545,586.59
I.	Highest Budget Without a Vote	(II-I)	608,033.49
J.	Highest Budget	(II-J)	625,060.21
K.	Highest Voted Amount	(II-K)	17,026.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	608,033.49

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

A.	Operating Reserve (961)	(III-A)		47,184.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,184.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		608,033.49
1.	BASE Budget Limit	(V-A1)	437,661.13	
2.	Over-BASE Budget	(V-A2)	170,372.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		227,929.10
1.	Direct State Aid Paid By State	(V-B1)	227,929.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		13,978.27
D.	At Risk Student	(V-D)		1,550.03
E.	Indian Education For All	(V-E)		535.44
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		512.67
H.	Special Education Allowable Cost Payment	(V-H)		8,737.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		710.00
1.	Actual Non-Levy Revenue	(V-J1)	710.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		183,250.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	120,087.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	63,162.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		437,661.13

Funding The Over-BASE Budget:

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

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,372.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,372.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.95
U.	Over-BASE Mills	(V-U)		43.03
	1. District Property Tax Levy Mills	(V-U1)	43.03	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.98

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

01 General Fund

Adopted Budget	0001	608,033.49

Budget Uses

Expenditure Budget	0002	608,033.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	227,929.10
Quality Educator	3111	13,978.27
At Risk Student	3112	1,550.03
Indian Education For All	3113	535.44
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	8,737.41
Data For Achievement	3116	512.67
State - Guaranteed Tax Base Aid	3120	120,087.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	710.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	63,162.66		
Over-BASE Levy	1110(c)	170,372.36		
District Tax Levy			1110	233,535.02
Total Estimated Revenues to Fund Adopted Budget			0004	608,033.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,679.14

Budget Uses

Expenditure Budget	0002	80,679.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,791.40
Contingency	0006	679.14
Over-Schedule	0011	73,208.60
Fund Balance for Budget	TFS48	41,873.79
Operating Reserve	0961	16,135.83
Unreserved Fund Balance Reappropriated	0970	25,737.96

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,735.27
State - On-Schedule Transportation Reimbursement	3210	3,735.27
District Tax Levy	1110	47,470.64
District Mills	999	11.99
Total Estimated Revenues to Fund Adopted Budget	0004	80,679.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	82,173.44

Budget Uses

Expenditure Budget	0002	82,173.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,725.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,725.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,448.40
District Mills	999	6.68
Total Estimated Revenues to Fund Adopted Budget	0004	82,173.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird	2021	48,250.00	9,650.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	30,592.00	6,118.40	6,118.40
2012 Blue Bird	2016	22,000.00	24,200.00	4,400.00	4,400.00
2013 Chevy Micro Bus	2014	31,400.00	37,680.00	6,280.00	6,280.00
Total					26,448.40

Budget Report
FY 2023

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-07393197

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,926.01
Operating Reserve	0961	14,926.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	95,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	4,185.87

Budget Uses

Expenditure Budget	0002	4,185.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,758.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,758.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	427.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,185.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,125.68

Budget Uses

Expenditure Budget	0002	23,125.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,125.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,125.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,125.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-07393197

61 Building Reserve Fund

Adopted Budget		0001	7,800.18

Budget Uses

Expenditure Budget		0002	7,800.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,800.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,800.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	7,800.18

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	27	N/A	1,294,287

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

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

Certification

District Clerk: Patti Bignell

(Signature) (Date)

Chairperson, School Trustees: Heather Quigley

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	207,551.02	18,795.43	10%	9.06%	0.00	150,637.25	56,913.77	43.97
10 Transportation	22,000.00	2,569.42	20%	11.68%	0.00	12,870.00	9,130.00	7.05
11 Bus Depreciation Reserve	86,796.89	0.00	N/A	0.00%	82,626.89	0.00	4,170.00	3.22
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	40.67	19,959.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,768.61	0.00	N/A	0.00%	1,580.64	187.97	0.00	0.00
29 Flexibility	17,215.79	0.00	N/A	0.00%	17,215.79	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	355,332.31	25,364.85			101,463.99	183,654.55	70,213.77	54.24

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

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AVON K-8 27

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

A.	Direct State Aid	(I-A)	96,840.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,461.14
D.	At Risk Student	(I-D)	1,231.43
E.	Indian Education For All	(I-E)	628.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	601.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,116.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,372.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,135.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	179,900.20
C.	Maximum Budget Limit	(II-C)	223,532.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,000.00
E.	Adopted Budget	(II-E)	194,900.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	192,551.02
H.	Maximum Budget Limit	(II-H)	239,173.28
I.	Highest Budget Without a Vote	(II-I)	207,551.02
J.	Highest Budget	(II-J)	239,173.28
K.	Highest Voted Amount	(II-K)	31,622.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	207,551.02

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

A.	Operating Reserve (961)	(III-A)		18,795.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,795.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		207,551.02
1.	BASE Budget Limit	(V-A1)	192,551.02	
2.	Over-BASE Budget	(V-A2)	15,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		96,840.23
1.	Direct State Aid Paid By State	(V-B1)	96,840.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,461.14
D.	At Risk Student	(V-D)		1,231.43
E.	Indian Education For All	(V-E)		628.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		601.83
H.	Special Education Allowable Cost Payment	(V-H)		4,116.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6.07
1.	Actual Non-Levy Revenue	(V-J1)	6.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		78,665.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	36,751.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,913.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		192,551.02

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.59
1.	District Property Tax Levy Mills	(V-U1)	11.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.97

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

01 General Fund

Adopted Budget	0001	207,551.02

Budget Uses

Expenditure Budget	0002	207,551.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	96,840.23
Quality Educator	3111	10,461.14
At Risk Student	3112	1,231.43
Indian Education For All	3113	628.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,116.69
Data For Achievement	3116	601.83
State - Guaranteed Tax Base Aid	3120	36,751.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,913.77		
Over-BASE Levy	1110(c)	15,000.00		
District Tax Levy			1110	56,913.77
Total Estimated Revenues to Fund Adopted Budget			0004	207,551.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,700.00
Contingency	0006	1,170.00
Over-Schedule	0011	9,130.00
Fund Balance for Budget	TFS48	2,569.42
Operating Reserve	0961	2,569.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,435.00
State - On-Schedule Transportation Reimbursement	3210	6,435.00
District Tax Levy	1110	9,130.00
District Mills	999	7.05
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	86,796.89

Budget Uses

Expenditure Budget	0002	86,796.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,626.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,626.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	4,170.00
District Mills	999	3.22
Total Estimated Revenues to Fund Adopted Budget	0004	86,796.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet	2015	41,700.00	12,970.00	8,340.00	4,170.00
Total					4,170.00

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,040.67
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	40.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,959.33
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,768.61

Budget Uses

Expenditure Budget	0002	1,768.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,580.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,580.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	187.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,768.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,215.79

Budget Uses

Expenditure Budget	0002	17,215.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,215.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,215.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,215.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

39 Powell

0720 Avon Elem

Submit ID: 0720-02142546

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	128,801

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

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

Certification

District Clerk: Edward Stahl

(Signature) (Date)

Chairperson, School Trustees: Bill Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	89,549.95	10,000.00	10%	11.17%	6,512.99	79,605.50	3,431.46	26.64
10 Transportation	246.49	0.00	20%	0.00%	246.49	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,000.00	2,000.00	20%	20.00%	2,787.19	7,212.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87.42	0.00	N/A	0.00%	0.00	87.42	0.00	0.00
29 Flexibility	0.29	0.00	N/A	0.00%	0.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	99,884.15	12,000.00			9,546.96	86,905.73	3,431.46	26.64

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

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AYERS K-8 7

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

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	828.91
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,865.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	994.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	82,941.02
C.	Maximum Budget Limit	(II-C)	103,962.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	82,941.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,549.95
H.	Maximum Budget Limit	(II-H)	112,176.60
I.	Highest Budget Without a Vote	(II-I)	89,549.95
J.	Highest Budget	(II-J)	112,176.60
K.	Highest Voted Amount	(II-K)	22,626.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	89,549.95

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,512.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,512.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,512.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		89,549.95
1.	BASE Budget Limit	(V-A1)	89,549.95	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
1.	Direct State Aid Paid By State	(V-B1)	43,569.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		828.91
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		4,865.08
I.	Remaining Fund Balance Available	(V-I)		6,512.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		70.91
1.	Actual Non-Levy Revenue	(V-J1)	70.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		29,911.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	26,480.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,431.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,549.95

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.64

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

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

01 General Fund

Adopted Budget	0001	89,549.95

Budget Uses

Expenditure Budget	0002	89,549.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,512.99
Direct State Aid	3110	43,569.45
Quality Educator	3111	3,472.00
At Risk Student	3112	828.91
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,865.08
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	26,480.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	70.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,431.46		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,431.46
Total Estimated Revenues to Fund Adopted Budget			0004	89,549.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

10 Transportation Fund

Adopted Budget	0001	246.49

Budget Uses

Expenditure Budget	0002	246.49
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	246.49
Fund Balance for Budget	TFS48	246.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	246.49

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	246.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,787.19
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	2,787.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,212.81
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	87.42

Budget Uses

Expenditure Budget	0002	87.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	87.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

29 Flexibility Fund

Adopted Budget	0001	0.29

Budget Uses

Expenditure Budget	0002	0.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

14 Fergus

1218 Ayers Elem

Submit ID: 1218-83437688

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

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Submit ID: 0785-73415692

0785 Bainville K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	125	*	48	5,767,029

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

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

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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0785 Bainville K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,837,742.08	20,000.00	10%	1.09%	26,325.18	1,538,397.83	273,019.07	47.36
10 Transportation	310,000.00	40,000.00	20%	12.90%	135,502.81	165,851.34	8,645.85	1.50
11 Bus Depreciation Reserve	478,602.82	0.00	N/A	0.00%	212,806.82	140,000.00	125,796.00	21.81
13 Tuition	36,000.00		N/A		0.00	0.00	36,000.00	6.24
14 Retirement	120,715.03	20,000.00	20%	16.57%	100,715.03	20,000.00		
17 Adult Education	14,748.83	0.00	35%	0.00%	4,748.83	10,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	133,883.55	0.00	N/A	0.00%	62,466.95	51,416.60	20,000.00	3.47
29 Flexibility	1,593,462.99	0.00	N/A	0.00%	494,631.35	1,098,831.64	0.00	0.00
61 Building Reserve	686,722.67	0.00	N/A	0.00%	186,722.67	500,000.00	0.00	0.00
Total of All Funds	5,211,877.97	80,000.00			1,223,919.64	3,524,497.41	463,460.92	80.38

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

Budget Report
FY 2023

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0785 Bainville K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAINVILLE K-6	100	*
M1	BAINVILLE 7-8	25	*
H1	BAINVILLE HS 9-12	48	*

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

A.	Direct State Aid	(I-A)	739,094.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,384.00
D.	At Risk Student	(I-D)	2,049.28
E.	Indian Education For All	(I-E)	4,027.44
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	3,856.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,462.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,486.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,486.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,787.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	174
B.	BASE Budget Limit	(II-B)	1,449,893.05
C.	Maximum Budget Limit	(II-C)	1,806,552.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	135,734.67
E.	Adopted Budget	(II-E)	1,820,513.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,451,100.15
H.	Maximum Budget Limit	(II-H)	1,793,673.45
I.	Highest Budget Without a Vote	(II-I)	1,837,742.08
J.	Highest Budget	(II-J)	1,837,742.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,837,742.08

Budget Report
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0785 Bainville K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		20,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,325.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,325.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		46,325.18

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

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	18,296.40	7,166.09	25,462.49
B.	Special Education RSBG to Coop	6,098.40	2,388.54	8,486.94
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,757.92	3,821.85	13,579.77
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	785,910.00	365,868.00	1,151,778.00
		953,134.00	700,321.00	1,653,455.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	336,456.30	247,213.31	583,669.62
H.	Special Education in BASE@40%	9,757.92	3,821.85	13,579.77
I.	Subsidized BASE Amount	346,214.22	251,035.16	597,249.39
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,837,742.08
1.	BASE Budget Limit	(V-A1)	1,451,100.15	
2.	Over-BASE Budget	(V-A2)	386,641.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		739,094.39
1.	Direct State Aid Paid By State	(V-B1)	739,094.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,384.00
D.	At Risk Student	(V-D)		2,049.28
E.	Indian Education For All	(V-E)		4,027.44
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		3,856.17

H.	Special Education Allowable Cost Payment	(V-H)		25,462.49
I.	Remaining Fund Balance Available	(V-I)		26,325.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		267,738.09
	1. Actual Non-Levy Revenue	(V-J1)	28,412.29	
	2. Anticipated Non-Levy Revenue	(V-J2)	239,325.80	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		303,186.11
	1. State - Guaranteed Tax Base Aid	(V-L1)	165,901.71	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,284.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,451,100.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		250,907.26
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	250,907.26	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		135,734.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		386,641.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.63
T.	BASE Mills - High School	(V-T)		8.19
U.	Over-BASE Mills	(V-U)		23.54
	1. District Property Tax Levy Mills	(V-U1)	23.54	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.36

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

Budget Report
FY 2023

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0785 Bainville K-12 Schools

01 General Fund

Adopted Budget	0001	1,837,742.08

Budget Uses

Expenditure Budget	0002	1,837,742.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,325.18
Direct State Aid	3110	739,094.39
Quality Educator	3111	76,384.00
At Risk Student	3112	2,049.28
Indian Education For All	3113	4,027.44
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	25,462.49
Data For Achievement	3116	3,856.17
State - Guaranteed Tax Base Aid	3120	165,901.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	148.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	28,263.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	239,325.80
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	250,907.26
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,284.40		
Over-BASE Levy	1110(c)	135,734.67		
District Tax Levy			1110	273,019.07
Total Estimated Revenues to Fund Adopted Budget			0004	1,837,742.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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0785 Bainville K-12 Schools

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,864.85
Contingency	0006	5,986.49
Over-Schedule	0011	244,148.66
Fund Balance for Budget	TFS48	175,502.81
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	135,502.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,925.67
State - On-Schedule Transportation Reimbursement	3210	32,925.67
District Tax Levy	1110	8,645.85
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0785 Bainville K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	478,602.82

Budget Uses

Expenditure Budget	0002	478,602.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,806.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,806.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	140,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	125,796.00
District Mills	999	21.81
Total Estimated Revenues to Fund Adopted Budget	0004	478,602.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC CE	2021	89,635.00	17,927.00	17,927.00	17,927.00
2018 Thomas Freightliner	2020	110,000.00	22,100.00	22,000.00	22,000.00
2021 International Bus	2020	113,995.00	22,899.00	22,799.00	22,799.00
2020 IC CE	2019	107,950.00	21,690.00	21,590.00	21,590.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	45,440.00	11,240.00	11,240.00
2016 Bluebird 72 passenger bus	2015	75,200.00	67,040.00	15,040.00	15,040.00
2014 Bluebird wheelchair lift	2014	82,000.00	107,800.00	16,400.00	15,200.00
Total					125,796.00

13 Tuition Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,000.00
District Mills	999	6.24
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,715.03

Budget Uses

Expenditure Budget	0002	120,715.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,715.03
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	100,715.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,715.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,748.83

Budget Uses

Expenditure Budget	0002	14,748.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,748.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,748.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,748.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	133,883.55

Budget Uses

Expenditure Budget	0002	133,883.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,466.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,466.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,416.60
District Tax Levy	1110	20,000.00
District Mills	999	3.47
Total Estimated Revenues to Fund Adopted Budget	0004	133,883.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0785 Bainville K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,593,462.99

Budget Uses

Expenditure Budget	0002	1,593,462.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	494,631.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	494,631.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,098,831.64
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,593,462.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

Submit ID: 0785-73415692

0785 Bainville K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

43 Roosevelt

Submit ID: 0785-73415692

0785 Bainville K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	686,722.67

Budget Uses

Expenditure Budget		0002	686,722.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	186,722.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	186,722.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	500,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	686,722.67

Budget Report
FY 2023

13 Fallon

Submit ID: 0244-37985055

0244 Baker K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	358	139	48,018,314

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

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

Certification

District Clerk: Jennifer Mettler

(Signature) (Date)

Chairperson, School Trustees: Gye Varner

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

13 Fallon

Submit ID: 0244-37985055

0244 Baker K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,329,350.89	158,130.99	10%	3.65%	0.00	2,067,154.76	2,262,196.13	47.10
10 Transportation	480,000.00	20,251.88	20%	4.22%	0.00	77,406.12	402,593.88	8.38
11 Bus Depreciation Reserve	49,000.00	1,038.40	N/A	2.12%	49,000.00	0.00	0.00	0.00
13 Tuition	50,000.00		N/A		91,325.27	0.00	0.00	0.00
14 Retirement	870,000.00	174,000.00	20%	20.00%	79,128.72	790,871.28		
17 Adult Education	100,000.00	35,000.00	35%	35.00%	291,459.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	500,000.00	341,158.35	N/A	68.23%	496,615.83	3,384.17	0.00	0.00
29 Flexibility	2,500,000.00	2,876,953.93	N/A	115.08%	2,500,000.00	0.00	0.00	0.00
61 Building Reserve	5,000,000.00	2,496,873.60	N/A	49.94%	5,000,000.00	0.00	0.00	0.00
Total of All Funds	13,878,350.89	6,103,407.15			8,507,529.32	2,938,816.33	2,664,790.01	55.48

50 Debt Service **Tax Jurisdiction**								
0244	5,000.00	0.00	20-9-438	0.00%	79,195.15	0.00	0.00	0.00

Budget Report
FY 2023

13 Fallon

Submit ID: 0244-37985055

0244 Baker K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAKER K-6	288
M1	BAKER 7-8	70
H1	BAKER HS 9-12	139

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

A.	Direct State Aid	(I-A)	1,699,833.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	177,072.00
D.	At Risk Student	(I-D)	7,530.90
E.	Indian Education For All	(I-E)	11,570.16
F.	American Indian Achievement Gap	(I-F)	3,893.00
G.	Data For Achievement	(I-G)	11,078.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	145,095.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,257.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	472
B.	BASE Budget Limit	(II-B)	3,304,272.36
C.	Maximum Budget Limit	(II-C)	4,134,813.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	860,492.88
E.	Adopted Budget	(II-E)	4,166,146.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,466,587.46
H.	Maximum Budget Limit	(II-H)	4,329,350.89
I.	Highest Budget Without a Vote	(II-I)	4,329,350.89
J.	Highest Budget	(II-J)	4,329,350.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	865,846.78
M.	Adopted Budget	(II-M)	4,329,350.89

Budget Report
FY 2023

13 Fallon

Submit ID: 0244-37985055

0244 Baker K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			158,130.99
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			158,130.99

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	104,560.29	40,535.09	145,095.38
B.	Special Education RSBG to Coop	18,193.56	7,063.98	25,257.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	49,101.54	19,039.63	68,141.17

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	170,012.00	334,453.00	504,465.00
F.	100% Of Per Student Entitlement	2,241,962.90	1,056,330.50	3,298,293.40
		2,411,974.90	1,390,783.50	3,802,758.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	851,427.14	490,946.58	1,342,373.72
H.	Special Education in BASE@40%	49,101.54	19,039.63	68,141.17
I.	Subsidized BASE Amount	900,528.68	509,986.21	1,410,514.89
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,329,350.89
	1. BASE Budget Limit	(V-A1)	3,466,587.46	
	2. Over-BASE Budget	(V-A2)	862,763.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,699,833.00
	1. Direct State Aid Paid By State	(V-B1)	1,699,833.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		177,072.00
D.	At Risk Student	(V-D)		7,530.90
E.	Indian Education For All	(V-E)		11,570.16
F.	American Indian Achievement Gap	(V-F)		3,893.00
G.	Data For Achievement	(V-G)		11,078.13

H.	Special Education Allowable Cost Payment	(V-H)		145,095.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,505.62
	1. Actual Non-Levy Revenue	(V-J1)	9,505.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,401,009.27
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,401,009.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,466,587.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,576.57
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	1,576.57	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		861,186.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		862,763.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.67
T.	BASE Mills - High School	(V-T)		10.50
U.	Over-BASE Mills	(V-U)		17.93
	1. District Property Tax Levy Mills	(V-U1)	17.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.10

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

01 General Fund

Adopted Budget	0001	4,329,350.89

Budget Uses

Expenditure Budget	0002	4,329,350.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,699,833.00
Quality Educator	3111	177,072.00
At Risk Student	3112	7,530.90
Indian Education For All	3113	11,570.16
American Indian Achievement Gap	3114	3,893.00
State Special Education Allowable Cost Payment to Districts	3115	145,095.38
Data For Achievement	3116	11,078.13
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,260.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,245.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	1,576.57
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,401,009.27		
Over-BASE Levy	1110(c)	861,186.86		
District Tax Levy			1110	2,262,196.13
Total Estimated Revenues to Fund Adopted Budget			0004	4,329,350.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,369.20
Contingency	0006	7,036.92
Over-Schedule	0011	402,593.88
Fund Balance for Budget	TFS48	20,251.88
Operating Reserve	0961	20,251.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,703.06
State - On-Schedule Transportation Reimbursement	3210	38,703.06
District Tax Levy	1110	402,593.88
District Mills	999	8.38
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,038.40
Operating Reserve	0961	1,038.40
Unreserved Fund Balance Reappropriated	0970	49,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00

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13 Fallon
0244 Baker K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,325.27
Unreserved Fund Balance Reappropriated	0970	91,325.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	41,325.27

Budget Report
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14 Retirement Fund

Adopted Budget	0001	870,000.00

Budget Uses

Expenditure Budget	0002	870,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	253,128.72
Operating Reserve	0961	174,000.00
Unreserved Fund Balance Reappropriated	0970	79,128.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	790,871.28
Total Estimated Revenues to Fund Adopted Budget	0004	870,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	326,459.50
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	291,459.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	191,459.50

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	837,774.18
Operating Reserve	0961	341,158.35
Unreserved Fund Balance Reappropriated	0970	496,615.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,384.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,376,953.93
Operating Reserve	0961	2,876,953.93
Unreserved Fund Balance Reappropriated	0970	2,500,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-37985055

50 Debt Service Fund

0244

Taxable Value		48,018,314.00
Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,195.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,195.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	74,195.15

SIDs

Issue Type		Amount
High School		5,000.00
Total SID Requirements		5,000.00
Total Debt Service Requirements	0002	5,000.00

Budget Report
FY 2023

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-37985055

61 Building Reserve Fund

Adopted Budget		0001	5,000,000.00

Budget Uses

Expenditure Budget		0002	5,000,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,496,873.60
Operating Reserve		0961	2,496,873.60
Unreserved Fund Balance Reappropriated		0970	5,000,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,000,000.00

Budget Report
FY 2023

22 Jefferson

0455 Basin Elem

Submit ID: 0455-78726765

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 22	N/A	1,590,057

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

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

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Shannon Phillips

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0455 Basin Elem

Submit ID: 0455-78726765

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	188,605.56	31,086.72	10%	16.48%	0.00	120,678.29	67,927.27	42.72
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	50,000.00		N/A		14,204.66	0.00	35,795.34	22.51
14 Retirement	38,618.35	7,723.67	20%	20.00%	6,464.37	32,153.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	717.24	0.00	N/A	0.00%	551.79	165.45	0.00	0.00
29 Flexibility	4,100.06	0.00	N/A	0.00%	600.06	3,500.00	0.00	0.00
61 Building Reserve	17,667.15	0.00	N/A	0.00%	137.15	2,030.00	15,500.00	9.75
Total of All Funds	299,708.36	38,810.39			21,958.03	158,527.72	119,222.61	74.98

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

Budget Report
FY 2023

22 Jefferson

0455 Basin Elem

Submit ID: 0455-78726765

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BASIN K-8 22 *

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

A.	Direct State Aid	(I-A)	83,525.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	2,239.23
E.	Indian Education For All	(I-E)	512.16
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	490.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,205.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,067.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	654.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	163,437.09
C.	Maximum Budget Limit	(II-C)	202,714.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,131.39
E.	Adopted Budget	(II-E)	182,568.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	169,474.17
H.	Maximum Budget Limit	(II-H)	209,391.33
I.	Highest Budget Without a Vote	(II-I)	188,605.56
J.	Highest Budget	(II-J)	209,391.33
K.	Highest Voted Amount	(II-K)	20,785.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	188,605.56

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

A.	Operating Reserve (961)	(III-A)		18,860.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12,226.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,226.16	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,086.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		188,605.56
1.	BASE Budget Limit	(V-A1)	169,474.17	
2.	Over-BASE Budget	(V-A2)	19,131.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		83,525.88
1.	Direct State Aid Paid By State	(V-B1)	83,525.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		2,239.23
E.	Indian Education For All	(V-E)		512.16
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		490.38
H.	Special Education Allowable Cost Payment	(V-H)		6,205.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3.04
1.	Actual Non-Levy Revenue	(V-J1)	3.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		68,867.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,071.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,795.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		169,474.17

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,131.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,131.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.03
1.	District Property Tax Levy Mills	(V-U1)	12.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.72

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

01 General Fund

Adopted Budget	0001	188,605.56

Budget Uses

Expenditure Budget	0002	188,605.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	83,525.88
Quality Educator	3111	6,944.00
At Risk Student	3112	2,239.23
Indian Education For All	3113	512.16
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	6,205.34
Data For Achievement	3116	490.38
State - Guaranteed Tax Base Aid	3120	20,071.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,795.88		
Over-BASE Levy	1110(c)	19,131.39		
District Tax Levy			1110	67,927.27
Total Estimated Revenues to Fund Adopted Budget			0004	188,605.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,204.66
Unreserved Fund Balance Reappropriated	0970	14,204.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,795.34
District Mills	999	22.51
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0455 Basin Elem

Submit ID: 0455-78726765

14 Retirement Fund

Adopted Budget	0001	38,618.35

Budget Uses

Expenditure Budget	0002	38,618.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,188.04
Operating Reserve	0961	7,723.67
Unreserved Fund Balance Reappropriated	0970	6,464.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	32,153.98
Total Estimated Revenues to Fund Adopted Budget	0004	38,618.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	717.24

Budget Uses

Expenditure Budget	0002	717.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	551.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	551.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	165.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	717.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,100.06

Budget Uses

Expenditure Budget	0002	4,100.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	600.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	600.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	3,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,100.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

22 Jefferson

0455 Basin Elem

Submit ID: 0455-78726765

61 Building Reserve Fund

Adopted Budget		0001	17,667.15

Budget Uses

Expenditure Budget		0002	17,667.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	137.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	137.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,030.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,500.00	
District Tax Levy		1110	15,500.00
District Mills		999	9.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.75
Total Estimated Revenues to Fund Adopted Budget		0004	17,667.15

Budget Report
FY 2023

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-90857469

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	1,691,727

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

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

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Jacy Crowley

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-90857469

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,800.00	5,134.88	10%	4.40%	0.00	61,259.62	55,540.38	32.83
10 Transportation	9,480.24	1,166.07	20%	12.30%	0.00	9,480.24	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	5,949.98	9,050.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	900.00	151.38	N/A	16.82%	797.56	102.44	0.00	0.00
29 Flexibility	12,500.00	5,814.77	N/A	46.52%	10,000.00	2,500.00	0.00	0.00
61 Building Reserve	5,000.00	2,516.93	N/A	50.34%	5,000.00	0.00	0.00	0.00
Total of All Funds	159,680.24	17,784.03			21,747.54	82,392.32	55,540.38	32.83

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

Budget Report
FY 2023

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-90857469

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 11

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

A.	Direct State Aid	(I-A)	54,226.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,791.36
D.	At Risk Student	(I-D)	25.63
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,677.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	77,780.69
C.	Maximum Budget Limit	(II-C)	96,062.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,877.01
E.	Adopted Budget	(II-E)	89,657.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	104,939.51
H.	Maximum Budget Limit	(II-H)	129,984.57
I.	Highest Budget Without a Vote	(II-I)	116,816.52
J.	Highest Budget	(II-J)	129,984.57
K.	Highest Voted Amount	(II-K)	13,168.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,800.00

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

A.	Operating Reserve (961)	(III-A)		5,134.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,134.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,800.00
1.	BASE Budget Limit	(V-A1)	104,939.51	
2.	Over-BASE Budget	(V-A2)	11,860.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,226.46
1.	Direct State Aid Paid By State	(V-B1)	54,226.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,791.36
D.	At Risk Student	(V-D)		25.63
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		1,677.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37.73
1.	Actual Non-Levy Revenue	(V-J1)	37.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,679.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	43,679.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		104,939.51

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,860.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,860.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.01
1.	District Property Tax Levy Mills	(V-U1)	7.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.83

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

Budget Report
FY 2023
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-90857469

01 General Fund

Adopted Budget	0001	116,800.00

Budget Uses

Expenditure Budget	0002	116,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	54,226.46
Quality Educator	3111	4,791.36
At Risk Student	3112	25.63
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,677.17
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	43,679.89		
Over-BASE Levy	1110(c)	11,860.49		
District Tax Levy			1110	55,540.38
Total Estimated Revenues to Fund Adopted Budget			0004	116,800.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,480.24

Budget Uses

Expenditure Budget	0002	9,480.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,618.40
Contingency	0006	861.84
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,166.07
Operating Reserve	0961	1,166.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,740.12
State - On-Schedule Transportation Reimbursement	3210	4,740.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,480.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-90857469

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,949.98
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	5,949.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,050.02
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	900.00

Budget Uses

Expenditure Budget	0002	900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	948.94
Operating Reserve	0961	151.38
Unreserved Fund Balance Reappropriated	0970	797.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	102.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-90857469

29 Flexibility Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,814.77
Operating Reserve	0961	5,814.77
Unreserved Fund Balance Reappropriated	0970	10,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-90857469

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-90857469

61 Building Reserve Fund

Adopted Budget		0001	5,000.00

Budget Uses

Expenditure Budget		0002	5,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,516.93
Operating Reserve		0961	2,516.93
Unreserved Fund Balance Reappropriated		0970	5,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

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

Budget Report
FY 2023

01 Beaverhead

Submit ID: 0006-08798429

0006 Beaverhead County H S

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	333	23,867,702

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

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

Certification

District Clerk: Ramona Glaus

(Signature) (Date)

Chairperson, School Trustees: Gary Love

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

Submit ID: 0006-08798429

0006 Beaverhead County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,102,101.57	302,443.10	10%	9.75%	0.00	2,094,402.69	1,007,698.88	42.22
10 Transportation	982,300.00	65,896.67	20%	6.71%	0.00	330,000.00	652,300.00	27.33
11 Bus Depreciation Reserve	1,094,528.62	0.00	N/A	0.00%	993,383.52	0.00	101,145.10	4.24
13 Tuition	5,000.00		N/A		63.29	0.00	4,936.71	0.21
14 Retirement	571,600.00	114,320.00	20%	20.00%	90,607.38	480,992.62		
17 Adult Education	33,000.00	11,500.00	35%	34.85%	33,550.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	199,180.90	0.00	N/A	0.00%	146,748.44	2,432.46	50,000.00	2.09
29 Flexibility	432,697.49	0.00	N/A	0.00%	432,697.49	0.00	0.00	0.00
61 Building Reserve	502,684.29	0.00	N/A	0.00%	451,604.29	23,595.27	27,484.73	1.15
Total of All Funds	6,923,092.87	494,159.77			2,148,655.04	2,931,423.04	1,843,565.42	77.24

50 Debt Service **Tax Jurisdiction**								
Series 2017	702,554.11	0.00	20-9-438	0.00%	27,281.10	0.00	675,273.01	28.29

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BEAVERHEAD CO HS 9-12 333

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

A.	Direct State Aid	(I-A)	1,273,474.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,205.78
D.	At Risk Student	(I-D)	5,874.84
E.	Indian Education For All	(I-E)	7,752.24
F.	American Indian Achievement Gap	(I-F)	2,519.00
G.	Data For Achievement	(I-G)	7,422.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,695.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	38,122.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	328
B.	BASE Budget Limit	(II-B)	2,398,449.17
C.	Maximum Budget Limit	(II-C)	2,987,614.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	638,406.12
E.	Adopted Budget	(II-E)	3,036,855.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,491,697.03
H.	Maximum Budget Limit	(II-H)	3,102,101.57
I.	Highest Budget Without a Vote	(II-I)	3,102,101.57
J.	Highest Budget	(II-J)	3,102,101.57
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,102,101.57

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

A.	Operating Reserve (961)	(III-A)		302,443.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		302,443.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,102,101.57
1.	BASE Budget Limit	(V-A1)	2,491,697.03	
2.	Over-BASE Budget	(V-A2)	610,404.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,273,474.39
1.	Direct State Aid Paid By State	(V-B1)	1,273,474.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,205.78
D.	At Risk Student	(V-D)		5,874.84
E.	Indian Education For All	(V-E)		7,752.24
F.	American Indian Achievement Gap	(V-F)		2,519.00
G.	Data For Achievement	(V-G)		7,422.57
H.	Special Education Allowable Cost Payment	(V-H)		67,695.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		727.00
1.	Actual Non-Levy Revenue	(V-J1)	727.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,032,025.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	634,731.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	397,294.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,491,697.03

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		610,404.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		610,404.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.65
U.	Over-BASE Mills	(V-U)		25.57
1.	District Property Tax Levy Mills	(V-U1)	25.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.22

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

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01 General Fund

Adopted Budget	0001	3,102,101.57

Budget Uses

Expenditure Budget	0002	3,102,101.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,273,474.39
Quality Educator	3111	94,205.78
At Risk Student	3112	5,874.84
Indian Education For All	3113	7,752.24
American Indian Achievement Gap	3114	2,519.00
State Special Education Allowable Cost Payment to Districts	3115	67,695.57
Data For Achievement	3116	7,422.57
State - Guaranteed Tax Base Aid	3120	634,731.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	727.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	397,294.34		
Over-BASE Levy	1110(c)	610,404.54		
District Tax Levy			1110	1,007,698.88
Total Estimated Revenues to Fund Adopted Budget			0004	3,102,101.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	982,300.00

Budget Uses

Expenditure Budget	0002	982,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	300,000.00
Contingency	0006	30,000.00
Over-Schedule	0011	652,300.00
Fund Balance for Budget	TFS48	65,896.67
Operating Reserve	0961	65,896.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	165,000.00
State - On-Schedule Transportation Reimbursement	3210	165,000.00
District Tax Levy	1110	652,300.00
District Mills	999	27.33
Total Estimated Revenues to Fund Adopted Budget	0004	982,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,094,528.62

Budget Uses

Expenditure Budget	0002	1,094,528.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	993,383.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	993,383.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	101,145.10
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,094,528.62

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC Integrated Bus	2021	133,901.81	0.00	26,780.36	0.00
2022 Blue Bird T3 RE 4006A	2021	171,500.00	0.00	34,300.00	0.00
2021 Blue Bird T3 RE 3802S	2020	128,750.00	0.00	25,750.00	0.00
2020 Blue Bird T3 RE 4006S	2019	125,500.00	0.00	25,100.00	0.00
ICRP 300	2018	128,814.20	0.00	25,762.84	0.00
ICRP 300 MODEL	2018	115,814.20	23,162.84	23,162.84	0.00
2016 IC BUS MODEL 3000	2016	96,637.14	29,327.43	19,327.43	0.00
2016 IC CES BUS MODEL 3000	2016	96,637.00	19,327.40	19,327.40	0.00
2015 Int'l 77 pass Bus	2015	95,373.10	57,223.86	19,074.62	0.00
72 Pass Blue Bird Bus	2015	95,500.00	26,100.00	19,100.00	19,100.00
'14 In't Bus 60 Passenger	2014	89,600.48	89,600.50	17,920.10	17,920.10
2014 iNT'L tRAVEL bUS	2014	144,509.45	43,901.89	28,901.89	0.00
'13 INT; BUS	2013	114,515.89	137,419.07	22,903.18	22,903.18
2013 INTL BUS	2013	114,515.89	114,515.90	22,903.18	22,903.18
2012 IC HANDICAP 35 PASS BUS	2011	91,593.19	109,911.84	18,318.64	18,318.64
2012 IC TRAVEL BUS 84 PASS	2011	112,368.05	134,839.66	22,473.61	0.00
2004 BLUEBIRD BUS	2010	84,000.00	85,680.00	16,800.00	0.00
2009 INTL 84 PASSENGER BUS	2010	99,698.27	119,637.90	19,939.65	0.00
2010 INTL TRAVEL BUS 45 PASSENGER	2010	136,412.35	109,129.88	27,282.47	0.00
07 INTL BUS 84 PASS	2007	85,750.00	128,625.00	N/A	NA
06 Bluebird bus	2006	128,903.00	193,354.50	N/A	NA
2005 66 pass. Blue Bird Spec Ed equipped	2005	90,218.00	135,327.00	N/A	NA
2003 60 pass Blue Bird	2003	90,500.00	135,750.00	N/A	NA
2002 Blue Bird 2	2002	79,900.00	119,850.00	N/A	NA
Total					101,145.10

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13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63.29
Unreserved Fund Balance Reappropriated	0970	63.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,936.71
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	571,600.00

Budget Uses

Expenditure Budget	0002	571,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,927.38
Operating Reserve	0961	114,320.00
Unreserved Fund Balance Reappropriated	0970	90,607.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	480,992.62
Total Estimated Revenues to Fund Adopted Budget	0004	571,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	33,000.00

Budget Uses

Expenditure Budget	0002	33,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,050.63
Operating Reserve	0961	11,500.00
Unreserved Fund Balance Reappropriated	0970	33,550.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	550.63

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	199,180.90

Budget Uses

Expenditure Budget	0002	199,180.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,748.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,748.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,432.46
District Tax Levy	1110	50,000.00
District Mills	999	2.09
Total Estimated Revenues to Fund Adopted Budget	0004	199,180.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	432,697.49

Budget Uses

Expenditure Budget	0002	432,697.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	432,697.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	432,697.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	432,697.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2017

Taxable Value		23,867,702.00
Adopted Budget	0001	702,554.11

Budget Uses

Expenditure Budget	0002	702,554.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,281.10
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,281.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	675,273.01
Jurisdiction Mills	999	28.29
Total Estimated Revenues to Fund Adopted Budget	0004	702,554.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	05/04/2017	06/30/2037	9,300,000.00	7,490,000.00	310,000.00	277,500.00	500.00
High School Bond	08/15/2020	06/15/2025	550,000.00	283,564.97	108,580.18	5,473.93	500.00
Total Bond Requirements							702,554.11
Total Debt Service Requirements						0002	702,554.11

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61 Building Reserve Fund

Adopted Budget		0001	502,684.29

Budget Uses

Expenditure Budget		0002	502,684.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	451,604.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	451,604.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,595.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,484.73	
District Tax Levy		1110	27,484.73
District Mills		999	1.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.15
Total Estimated Revenues to Fund Adopted Budget		0004	502,684.29

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Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	45	*	19	4,371,420

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

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

Certification

District Clerk: Beth Pulse

(Signature) (Date)

Chairperson, School Trustees: Mary Lee Krenning

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,064,285.69	107,522.61	10%	10.10%	0.00	758,260.54	306,025.15	69.99
10 Transportation	77,863.39	15,572.68	20%	20.00%	19,298.96	32,020.96	26,543.47	6.07
11 Bus Depreciation Reserve	261,428.03	0.00	N/A	0.00%	196,984.59	0.00	64,443.44	14.74
13 Tuition	27,052.20		N/A		27,052.20	0.00	0.00	0.00
14 Retirement	146,600.00	29,320.00	20%	20.00%	5,438.17	141,161.83		
17 Adult Education	11,934.79	0.00	35%	0.00%	11,934.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,373.70	0.00	N/A	0.00%	2,586.45	787.25	0.00	0.00
29 Flexibility	1,496,814.42	0.00	N/A	0.00%	1,496,814.42	0.00	0.00	0.00
61 Building Reserve	155,771.31	0.00	N/A	0.00%	118,291.31	0.00	37,480.00	8.57
Total of All Funds	3,245,123.53	152,415.29			1,878,400.89	932,230.58	434,492.06	99.37

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

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELFRY K-6	35
M1	BELFRY 7-8	10
H1	BELFRY HS 9-12	19 *

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

A.	Direct State Aid	(I-A)	416,383.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,188.53
D.	At Risk Student	(I-D)	4,170.17
E.	Indian Education For All	(I-E)	1,489.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,426.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,471.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,201.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,864.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,103.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	806,857.24
C.	Maximum Budget Limit	(II-C)	1,002,343.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	99,273.09
E.	Adopted Budget	(II-E)	1,056,002.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	806,421.30
H.	Maximum Budget Limit	(II-H)	1,000,926.64
I.	Highest Budget Without a Vote	(II-I)	1,064,285.69
J.	Highest Budget	(II-J)	1,064,285.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,064,285.69

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

A.	Operating Reserve (961)	(III-A)		106,428.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,094.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,094.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,522.61

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,389.26	3,082.64	10,471.90
B.	Special Education RSBG to Coop	2,286.90	914.76	3,201.66
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,870.46	1,598.96	5,469.42

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	284,868.50	144,960.50	429,829.00
		452,092.50	479,413.50	931,506.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	159,588.65	169,232.97	328,821.62
H.	Special Education in BASE@40%	3,870.46	1,598.96	5,469.42
I.	Subsidized BASE Amount	163,459.11	170,831.93	334,291.04
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,064,285.69
1.	BASE Budget Limit	(V-A1)	806,421.30	
2.	Over-BASE Budget	(V-A2)	257,864.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		416,383.17
1.	Direct State Aid Paid By State	(V-B1)	416,383.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,188.53
D.	At Risk Student	(V-D)		4,170.17
E.	Indian Education For All	(V-E)		1,489.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,426.56

H.	Special Education Allowable Cost Payment	(V-H)		10,471.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,288.49
1.	Actual Non-Levy Revenue	(V-J1)	1,288.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		333,002.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	126,250.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	206,752.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		806,421.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		158,591.30
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	158,591.30	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		99,273.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,864.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.17
T.	BASE Mills - High School	(V-T)		19.11
U.	Over-BASE Mills	(V-U)		22.71
1.	District Property Tax Levy Mills	(V-U1)	22.71	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.99

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

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01 General Fund

Adopted Budget	0001	1,064,285.69

Budget Uses

Expenditure Budget	0002	1,064,285.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	416,383.17
Quality Educator	3111	38,188.53
At Risk Student	3112	4,170.17
Indian Education For All	3113	1,489.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,471.90
Data For Achievement	3116	1,426.56
State - Guaranteed Tax Base Aid	3120	126,250.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,117.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	171.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	158,591.30
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	206,752.06		
Over-BASE Levy	1110(c)	99,273.09		
District Tax Levy			1110	306,025.15
Total Estimated Revenues to Fund Adopted Budget			0004	1,064,285.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	77,863.39

Budget Uses

Expenditure Budget	0002	77,863.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,109.96
Contingency	0006	2,911.00
Over-Schedule	0011	45,842.43
Fund Balance for Budget	TFS48	34,871.64
Operating Reserve	0961	15,572.68
Unreserved Fund Balance Reappropriated	0970	19,298.96

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,010.48
State - On-Schedule Transportation Reimbursement	3210	16,010.48
District Tax Levy	1110	26,543.47
District Mills	999	6.07
Total Estimated Revenues to Fund Adopted Budget	0004	77,863.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	261,428.03

Budget Uses

Expenditure Budget	0002	261,428.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	196,984.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	196,984.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,443.44
District Mills	999	14.74
Total Estimated Revenues to Fund Adopted Budget	0004	261,428.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Bluebird Vision 48 passenger	2019	94,750.00	56,850.00	18,950.00	18,950.00
2017 IC CE 54 passenger	2016	86,585.19	51,951.12	17,317.04	17,317.04
2015 Thomas 30 passenger	2015	48,560.00	38,848.00	9,712.00	9,712.00
2015 Thomas 60 passenger	2015	92,322.00	73,857.60	18,464.40	18,464.40
Total					64,443.44

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13 Tuition Fund

Adopted Budget	0001	27,052.20

Budget Uses

Expenditure Budget	0002	27,052.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,052.20
Unreserved Fund Balance Reappropriated	0970	27,052.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,052.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	146,600.00

Budget Uses

Expenditure Budget	0002	146,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,758.17
Operating Reserve	0961	29,320.00
Unreserved Fund Balance Reappropriated	0970	5,438.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	141,161.83
Total Estimated Revenues to Fund Adopted Budget	0004	146,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,934.79

Budget Uses

Expenditure Budget	0002	11,934.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,934.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,934.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,934.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	3,373.70

Budget Uses

Expenditure Budget	0002	3,373.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,586.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,586.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	787.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,373.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,496,814.42

Budget Uses

Expenditure Budget	0002	1,496,814.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,496,814.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,496,814.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,496,814.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	155,771.31
Budget Uses			
Expenditure Budget		0002	155,771.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	118,291.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	118,291.31
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,480.00	
District Tax Levy		1110	37,480.00
District Mills		999	8.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	8.57
Total Estimated Revenues to Fund Adopted Budget		0004	155,771.31

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Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 2,467	N/A	72,737,890

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

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

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Frank Stock

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	17,498,131.87	1,781,484.32	10%	10.18%	0.00	11,983,306.11	5,514,825.76	75.83
10 Transportation	1,665,315.30	186,086.75	20%	11.17%	0.00	395,884.37	1,269,430.93	17.45
11 Bus Depreciation Reserve	1,167,826.54	0.00	N/A	0.00%	591,451.79	0.00	576,374.75	7.92
13 Tuition	360,000.00		N/A		202,980.36	0.00	157,019.64	2.16
14 Retirement	2,700,000.00	540,000.00	20%	20.00%	790,412.67	1,909,587.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	190,340.43	0.00	N/A	0.00%	114,028.77	13,811.66	62,500.00	0.86
29 Flexibility	883,124.67	0.00	N/A	0.00%	623,691.97	259,432.70	0.00	0.00
61 Building Reserve	3,459,811.13	0.00	N/A	0.00%	2,671,241.13	114,056.44	674,513.56	9.27
Total of All Funds	27,924,549.94	2,507,571.07			4,993,806.69	14,676,078.61	8,254,664.64	113.49

50 Debt Service Tax Jurisdiction								
1	3,599,861.42	0.00	20-9-438	0.00%	91,337.62	0.00	3,508,523.80	48.24

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELGRADE K-6	1,895 *
M1	BELGRADE 7-8	572 *

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

A.	Direct State Aid	(I-A)	7,001,743.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	640,542.34
D.	At Risk Student	(I-D)	45,538.31
E.	Indian Education For All	(I-E)	57,431.76
F.	American Indian Achievement Gap	(I-F)	16,946.00
G.	Data For Achievement	(I-G)	54,989.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	572,491.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	120,141.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,487
B.	BASE Budget Limit	(II-B)	13,866,023.80
C.	Maximum Budget Limit	(II-C)	17,267,865.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,350,110.44
E.	Adopted Budget	(II-E)	17,216,134.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	14,148,021.43
H.	Maximum Budget Limit	(II-H)	17,624,287.82
I.	Highest Budget Without a Vote	(II-I)	17,498,131.87
J.	Highest Budget	(II-J)	17,624,287.82
K.	Highest Voted Amount	(II-K)	126,155.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	17,498,131.87

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

A.	Operating Reserve (961)	(III-A)		1,749,813.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		31,671.13
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	31,671.13	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,781,484.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		17,498,131.87
1.	BASE Budget Limit	(V-A1)	14,148,021.43	
2.	Over-BASE Budget	(V-A2)	3,350,110.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,001,743.63
1.	Direct State Aid Paid By State	(V-B1)	7,001,743.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		640,542.34
D.	At Risk Student	(V-D)		45,538.31
E.	Indian Education For All	(V-E)		57,431.76
F.	American Indian Achievement Gap	(V-F)		16,946.00
G.	Data For Achievement	(V-G)		54,989.43
H.	Special Education Allowable Cost Payment	(V-H)		572,491.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,025.08
1.	Actual Non-Levy Revenue	(V-J1)	17,025.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,741,312.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,576,597.57	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,164,715.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		14,148,021.43

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,350,110.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,350,110.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.06
1.	District Property Tax Levy Mills	(V-U1)	46.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.83

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

01 General Fund

Adopted Budget	0001	17,498,131.87

Budget Uses

Expenditure Budget	0002	17,498,131.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,001,743.63
Quality Educator	3111	640,542.34
At Risk Student	3112	45,538.31
Indian Education For All	3113	57,431.76
American Indian Achievement Gap	3114	16,946.00
State Special Education Allowable Cost Payment to Districts	3115	572,491.99
Data For Achievement	3116	54,989.43
State - Guaranteed Tax Base Aid	3120	3,576,597.57

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,671.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,353.78
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,164,715.32		
Over-BASE Levy	1110(c)	3,350,110.44		
District Tax Levy			1110	5,514,825.76
Total Estimated Revenues to Fund Adopted Budget			0004	17,498,131.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,665,315.30

Budget Uses

Expenditure Budget	0002	1,665,315.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	359,894.88
Contingency	0006	35,989.49
Over-Schedule	0011	1,269,430.93
Fund Balance for Budget	TFS48	186,086.75
Operating Reserve	0961	186,086.75
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	197,942.18
State - On-Schedule Transportation Reimbursement	3210	197,942.19
District Tax Levy	1110	1,269,430.93
District Mills	999	17.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,665,315.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,167,826.54

Budget Uses

Expenditure Budget	0002	1,167,826.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	591,451.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	591,451.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	576,374.75
District Mills	999	7.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,167,826.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC-CE 71032	2021	81,646.73	0.00	16,329.35	16,329.35
2022 IC-CE 71033	2021	81,646.73	0.00	16,329.35	16,329.35
2022 IC-CE 71034	2021	81,646.73	0.00	16,329.35	16,329.35
2022 IC-CE 71035	2021	81,646.73	0.00	16,329.35	16,329.35
97 Special Needs IC-CE-43P	2020	93,183.30	18,636.66	18,636.66	18,636.66
98 RE IC-RE-83P	2020	111,481.77	22,296.35	22,296.35	22,296.35
99 RE IC-RE-83P	2020	111,481.76	22,296.35	22,296.35	22,296.35
2019 IC RE-5	2019	120,400.00	0.00	24,080.00	24,080.00
Bus 19-93	2019	69,343.00	27,737.20	13,868.60	13,868.60
BUS 20-94	2019	65,300.00	26,120.00	13,060.00	13,060.00
BUS 20-95	2019	65,300.00	26,120.00	13,060.00	13,060.00
BUS 20-96	2019	65,300.00	24,442.57	13,060.00	13,060.00
BUS RE 6	2019	126,375.00	45,159.79	25,275.00	25,275.00
2018 Activity RE-4	2018	42,000.00	8,400.00	8,400.00	8,400.00
2018 IC CE 18-91	2018	75,260.21	15,052.04	15,052.04	15,052.04
2018 IC CE 18-92	2018	75,097.67	15,019.53	15,019.53	15,019.53
17-89 IC	2017	80,626.58	16,125.32	16,125.32	16,125.32

17-90 IC	2017	80,625.58	16,125.12	16,125.12	16,125.12
15-88 Ic Corp	2015	51,799.82	10,359.96	10,359.96	10,359.96
13-85 Yellow bus - 2108	2013	81,193.85	48,716.31	16,238.77	16,238.77
13-86 Yellow bus-2109	2013	81,193.85	44,597.89	16,238.77	16,238.77
13-87 Yellow bus-2110	2013	81,193.85	32,476.54	16,238.77	16,238.77
11-83 Thomas School Bus	2012	63,087.50	37,852.50	12,617.50	12,617.50
13-84 IC Corporation 3000	2012	70,937.97	42,562.77	14,187.59	14,187.59
10-80	2009	60,795.00	48,636.00	12,159.00	12,159.00
10-81	2009	60,795.00	43,084.55	12,159.00	12,159.00
10-82	2009	60,795.00	36,477.00	12,159.00	12,159.00
09-74 2009 83 PASS SCHOOL BUS	2008	58,458.40	58,458.40	11,691.68	11,691.68
09-75 2009 83 PASS SCHOOL BUS	2008	58,458.40	58,458.40	11,691.68	11,691.68
09-76 2009 83 PASS SCHOOL BUS	2008	58,458.40	58,458.40	11,691.68	11,691.68
09-77	2008	57,455.89	57,455.90	11,491.18	11,491.18
09-78	2008	57,009.05	49,203.27	11,401.81	11,041.81
07-67 INTERNATIONAL	2007	60,648.40	72,778.08	12,129.68	12,129.68
07-68 INTERATIONAL	2007	60,458.40	72,550.08	12,091.68	12,091.68
08-71	2007	52,315.20	41,852.16	10,463.04	10,463.04
08-72	2007	52,315.20	41,852.16	10,463.04	10,463.04
BLUE BIRD 07-69	2007	60,658.40	72,790.08	12,131.68	12,131.68
06-66	2005	52,325.00	63,815.71	10,465.00	10,465.00
RE-2	2005	47,626.64	51,363.90	9,525.33	9,525.33
04-62	2004	44,510.20	62,314.28	8,902.04	4,451.02
04-63	2004	44,510.20	62,314.28	8,902.04	4,451.02
04-64	2004	44,510.20	62,314.28	8,902.04	4,451.02
03-61	2003	41,134.80	61,702.20	N/A	NA
RE-1	2003	41,134.80	57,588.72	8,226.96	4,113.48
Bus 01-55	2002	39,176.00	58,764.00	N/A	NA
Bus 01-56	2002	39,176.00	58,764.00	N/A	NA
02-57	2001	41,316.10	61,974.15	N/A	NA
02-58	2001	41,316.10	61,974.15	N/A	NA
02-59	2001	41,419.70	62,129.55	N/A	NA
02-60	2001	41,316.10	61,974.15	N/A	NA
Bus 00 3766 00-52	2000	39,347.34	59,021.01	N/A	NA
Total					576,374.75

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13 Tuition Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	202,980.36
Unreserved Fund Balance Reappropriated	0970	202,980.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	157,019.64
District Mills	999	2.16
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	2,700,000.00

Budget Uses

Expenditure Budget	0002	2,700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,330,412.67
Operating Reserve	0961	540,000.00
Unreserved Fund Balance Reappropriated	0970	790,412.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,909,587.33
Total Estimated Revenues to Fund Adopted Budget	0004	2,700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

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28 Technology Fund

Adopted Budget	0001	190,340.43

Budget Uses

Expenditure Budget	0002	190,340.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,028.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,028.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	13,811.66
District Tax Levy	1110	62,500.00
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	190,340.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-70668635

29 Flexibility Fund

Adopted Budget	0001	883,124.67

Budget Uses

Expenditure Budget	0002	883,124.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	623,691.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	623,691.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	240,335.00
State - Advanced Opportunity Aid	3770	19,097.70
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	883,124.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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Submit ID: 0368-70668635

0368 Belgrade Elem

50 Debt Service Fund

1

Taxable Value		72,737,890.00
Adopted Budget	0001	3,599,861.42

Budget Uses

Expenditure Budget	0002	3,599,861.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,589,922.62
Fund Balance In Sinking Fund	0960	1,498,585.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,337.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,508,523.80
Jurisdiction Mills	999	48.24
Total Estimated Revenues to Fund Adopted Budget	0004	3,599,861.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/18/2011	06/15/2028	2,316,000.00	694,895.60	134,736.42	0.00	400.00
Elementary Bond	08/18/2011	06/15/2031	10,000,000.00	4,745,000.00	515,000.00	177,175.00	400.00
Elementary Refunding Bond	03/19/2014	06/30/2025	3,645,000.00	810,000.00	400,000.00	33,700.00	400.00
Elementary Bond	02/16/2016	06/01/2036	3,400,000.00	2,455,000.00	150,000.00	93,600.00	400.00
Elementary Bond	05/23/2019	06/01/2039	28,000,000.00	24,225,000.00	1,015,000.00	1,078,650.00	400.00
Total Bond Requirements							3,599,861.42

Total Debt Service Requirements	0002	3,599,861.42

Budget Report
FY 2023

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-70668635

61 Building Reserve Fund

Adopted Budget		0001	3,459,811.13

Budget Uses

Expenditure Budget		0002	3,459,811.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,671,241.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,671,241.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	114,056.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	500,000.00	
Building Reserve Permissive Levy	1110(b)	174,513.56	
District Tax Levy		1110	674,513.56
District Mills		999	9.27
Building Reserve Voted Mills		0134	6.87
Building Reserve Permissive Mills		0135	2.40
Total Estimated Revenues to Fund Adopted Budget		0004	3,459,811.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	5,000,000.00	10	612	500,000.00	500,000.00	500,000.00
Total						500,000.00

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	1,050	74,454,508

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

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

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Frank Stock

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,498,888.41	860,113.11	10%	10.12%	0.00	5,931,592.25	2,567,296.16	34.48
10 Transportation	633,000.00	115,699.73	20%	18.28%	0.00	116,905.93	516,094.07	6.93
11 Bus Depreciation Reserve	445,017.85	0.00	N/A	0.00%	157,852.88	0.00	287,164.97	3.86
13 Tuition	15,000.00		N/A		10,179.01	0.00	4,820.99	0.06
14 Retirement	1,400,000.00	280,000.00	20%	20.00%	234,747.51	1,165,252.49		
17 Adult Education	50,000.00	0.00	35%	0.00%	16,199.37	0.00	33,800.63	0.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	223,621.60	0.00	N/A	0.00%	154,135.05	6,986.55	62,500.00	0.84
29 Flexibility	482,581.76	0.00	N/A	0.00%	337,060.60	145,521.16	0.00	0.00
61 Building Reserve	1,318,936.50	0.00	N/A	0.00%	942,066.50	44,374.32	332,495.68	4.47
Total of All Funds	13,067,046.12	1,255,812.84			1,852,240.92	7,410,632.70	3,804,172.50	51.09

50 Debt Service **Tax Jurisdiction**								
2	2,050,962.50	0.00	20-9-438	0.00%	140,218.28	0.00	1,910,744.22	25.66

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELGRADE HS 9-12 1,050

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

A.	Direct State Aid	(I-A)	3,638,869.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	267,406.50
D.	At Risk Student	(I-D)	23,448.25
E.	Indian Education For All	(I-E)	24,444.00
F.	American Indian Achievement Gap	(I-F)	6,641.00
G.	Data For Achievement	(I-G)	23,404.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	213,454.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	104,161.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,017
B.	BASE Budget Limit	(II-B)	6,772,361.76
C.	Maximum Budget Limit	(II-C)	8,435,993.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,342,190.26
E.	Adopted Budget	(II-E)	8,114,552.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,156,698.15
H.	Maximum Budget Limit	(II-H)	8,912,900.25
I.	Highest Budget Without a Vote	(II-I)	8,498,888.41
J.	Highest Budget	(II-J)	8,912,900.25
K.	Highest Voted Amount	(II-K)	414,011.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,498,888.41

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

A.	Operating Reserve (961)	(III-A)		849,888.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,224.27
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,224.27	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		860,113.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,498,888.41
1.	BASE Budget Limit	(V-A1)	7,156,698.15	
2.	Over-BASE Budget	(V-A2)	1,342,190.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,638,869.21
1.	Direct State Aid Paid By State	(V-B1)	3,638,869.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		267,406.50
D.	At Risk Student	(V-D)		23,448.25
E.	Indian Education For All	(V-E)		24,444.00
F.	American Indian Achievement Gap	(V-F)		6,641.00
G.	Data For Achievement	(V-G)		23,404.50
H.	Special Education Allowable Cost Payment	(V-H)		213,454.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,475.84
1.	Actual Non-Levy Revenue	(V-J1)	20,475.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,938,554.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,713,448.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,225,105.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,156,698.15

Funding The Over-BASE Budget:

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

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,342,190.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,342,190.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.45
U.	Over-BASE Mills	(V-U)		18.03
	1. District Property Tax Levy Mills	(V-U1)	18.03	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.48

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

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

01 General Fund

Adopted Budget	0001	8,498,888.41

Budget Uses

Expenditure Budget	0002	8,498,888.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,638,869.21
Quality Educator	3111	267,406.50
At Risk Student	3112	23,448.25
Indian Education For All	3113	24,444.00
American Indian Achievement Gap	3114	6,641.00
State Special Education Allowable Cost Payment to Districts	3115	213,454.50
Data For Achievement	3116	23,404.50
State - Guaranteed Tax Base Aid	3120	1,713,448.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,895.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,580.82
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,225,105.90		
Over-BASE Levy	1110(c)	1,342,190.26		
District Tax Levy			1110	2,567,296.16
Total Estimated Revenues to Fund Adopted Budget			0004	8,498,888.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	633,000.00

Budget Uses

Expenditure Budget	0002	633,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	106,278.12
Contingency	0006	10,627.81
Over-Schedule	0011	516,094.07
Fund Balance for Budget	TFS48	115,699.73
Operating Reserve	0961	115,699.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	58,452.96
State - On-Schedule Transportation Reimbursement	3210	58,452.97
District Tax Levy	1110	516,094.07
District Mills	999	6.93
Total Estimated Revenues to Fund Adopted Budget	0004	633,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

Submit ID: 0369-26023713

0369 Belgrade H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	445,017.85

Budget Uses

Expenditure Budget	0002	445,017.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,852.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,852.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	287,164.97
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	445,017.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC-CE 71032	2021	34,991.46	0.00	6,998.29	6,988.29
2022 IC-CE 71033	2021	34,991.46	0.00	6,998.29	6,998.29
2022 IC-CE 71034	2021	34,991.46	0.00	6,998.29	6,998.29
2022 IC-CE 71035	2021	34,991.46	0.00	6,998.29	6,998.29
97 Special Needs Bus IC-CE-43P	2020	31,061.10	6,212.22	6,212.22	6,212.22
98 RE IC-RE-83P	2020	37,160.59	7,432.12	7,432.12	7,432.12
99 IC-RE-83P	2020	37,160.58	7,432.12	7,432.12	7,432.12
2019 IC RE-5	2019	51,600.00	0.00	10,320.00	10,320.00
BUS 19-93	2019	23,114.00	0.00	4,622.80	4,622.80
BUS 20-94	2019	26,116.00	0.00	5,223.20	5,223.20
BUS 20-95	2019	26,116.00	0.00	5,223.20	5,223.20
BUS 20-96	2019	26,116.00	0.00	5,223.20	5,223.20
BUS RE 6	2019	42,125.00	0.00	8,425.00	8,425.00
2018 Activity RE-4	2018	126,000.00	29,351.03	25,200.00	25,200.00
2018 IC CE 18-91	2018	25,086.74	5,017.35	5,017.35	5,017.35
2018 IC CE 18-92	2018	25,032.56	5,006.51	5,006.51	5,006.51
17-89 IC	2017	26,875.53	5,375.11	5,375.11	5,375.11

17-90 IC	2017	26,875.53	5,375.11	5,375.11	5,375.11
15-88 Ic Corp	2015	22,199.92	4,439.98	4,439.98	4,439.98
13-85 Yellow bus - 2108	2013	34,797.37	27,837.88	6,959.47	6,959.47
13-86 Yellow bus - 2109	2013	34,797.37	26,281.06	6,959.47	6,959.47
13-87 Yellow bus - 2110	2013	34,797.37	20,878.41	6,959.47	6,959.47
13-84 IC Corporation 3000	2012	30,401.99	24,981.37	6,080.40	6,080.40
RE-3 Integrated	2011	152,098.59	152,098.60	30,419.72	30,419.72
11-83 Thomas School Bus	2010	27,037.50	16,222.50	5,407.50	5,407.50
10-80	2009	26,055.00	15,633.00	5,211.00	5,211.00
10-81	2009	26,055.00	15,633.00	5,211.00	5,211.00
10-82	2009	26,055.00	15,633.00	5,211.00	5,211.00
09-74 2009 83 PASS SCHOOL BUS	2008	25,053.60	25,053.60	5,010.72	5,010.72
09-75 2009 83 PASS SCHOOL BUS	2008	25,053.60	25,053.60	5,010.72	5,010.72
09-76 2009 83 PASS SCHOOL BUS	2008	25,053.60	25,053.60	5,010.72	5,010.72
09-77	2008	24,623.95	24,623.95	4,924.79	4,924.79
09-78	2008	24,432.45	24,432.45	4,886.49	4,886.49
07-67 INTERNATIONAL	2007	20,883.00	22,260.14	4,176.60	4,176.60
07-68 INTERATIONAL	2007	20,883.37	20,883.35	4,176.67	4,176.67
07-69 BLUEBIRD	2007	20,883.37	20,883.35	4,176.67	4,176.67
08-71	2007	22,420.80	22,420.80	4,484.16	4,484.16
08-72	2007	22,420.80	22,420.80	4,484.16	4,484.16
06-66	2005	22,425.00	22,425.00	4,485.00	4,485.00
RE-2	2005	20,411.42	20,411.40	4,082.28	4,082.28
04-62	2004	19,075.80	23,076.33	3,815.16	3,815.16
04-63	2004	19,075.80	22,890.96	3,815.16	3,815.16
04-64	2004	19,075.80	22,890.96	3,815.16	3,815.16
03-61	2003	17,629.20	24,327.32	3,525.84	2,116.48
RE-1	2003	17,629.20	24,679.88	3,525.84	1,763.92
Bus 01-55	2002	19,588.00	29,382.00	N/A	NA
Bus 01-56	2002	19,588.00	29,382.00	N/A	NA
02-57	2001	17,706.90	26,560.35	N/A	NA
02-58	2001	17,706.90	26,560.35	N/A	NA
02-59	2001	17,751.30	26,626.95	N/A	NA
02-60	2001	17,706.90	26,560.35	N/A	NA
Bus 3766 00-52	2000	19,673.66	29,510.49	N/A	NA
Total					287,164.97

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,179.01
Unreserved Fund Balance Reappropriated	0970	10,179.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,820.99
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

14 Retirement Fund

Adopted Budget	0001	1,400,000.00

Budget Uses

Expenditure Budget	0002	1,400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	514,747.51
Operating Reserve	0961	280,000.00
Unreserved Fund Balance Reappropriated	0970	234,747.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,165,252.49
Total Estimated Revenues to Fund Adopted Budget	0004	1,400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,199.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,199.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,800.63
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

28 Technology Fund

Adopted Budget	0001	223,621.60

Budget Uses

Expenditure Budget	0002	223,621.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	154,135.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154,135.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,986.55
District Tax Levy	1110	62,500.00
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	223,621.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	482,581.76

Budget Uses

Expenditure Budget	0002	482,581.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	337,060.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	337,060.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	94,627.68
State - Advanced Opportunity Aid	3770	50,893.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	482,581.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-26023713

50 Debt Service Fund

2

Taxable Value		74,454,508.00
Adopted Budget	0001	2,050,962.50

Budget Uses

Expenditure Budget	0002	2,050,962.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,218.28
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,218.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,910,744.22
Jurisdiction Mills	999	25.66
Total Estimated Revenues to Fund Adopted Budget	0004	2,050,962.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	03/19/2014	06/30/2025	2,075,000.00	460,000.00	220,000.00	20,400.00	400.00
High School Bond	08/30/2016	06/01/2036	23,350,000.00	16,850,000.00	985,000.00	695,975.00	400.00
High School Bond	02/22/2018	06/01/2036	1,650,000.00	1,290,000.00	80,000.00	48,387.50	400.00
Total Bond Requirements							2,050,962.50
Total Debt Service Requirements						0002	2,050,962.50

Budget Report
FY 2023

16 Gallatin

Submit ID: 0369-26023713

0369 Belgrade H S

61 Building Reserve Fund

Adopted Budget	0001	1,318,936.50

Budget Uses

Expenditure Budget	0002	1,318,936.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	942,066.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	942,066.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	44,374.32
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	250,000.00		
Building Reserve Permissive Levy	1110(b)	82,495.68		
District Tax Levy			1110	332,495.68
District Mills			999	4.47
Building Reserve Voted Mills			0134	3.36
Building Reserve Permissive Mills			0135	1.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,318,936.50

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	2,500,000.00	10	612	250,000.00	250,000.00	250,000.00
Total						250,000.00

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	275	N/A	10,904,321

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

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

Certification

District Clerk: Nona Coughlan

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,012,334.44	161,752.37	10%	8.04%	0.00	1,327,244.43	685,090.01	62.82
10 Transportation	240,000.00	48,000.00	20%	20.00%	10,290.69	50,380.00	179,329.31	16.45
11 Bus Depreciation Reserve	147,590.85	0.00	N/A	0.00%	133,540.85	0.00	14,050.00	1.29
13 Tuition	5,033.76		N/A		5,033.76	0.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	52,804.41	197,195.59		
17 Adult Education	5,669.86	0.00	35%	0.00%	5,669.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	46,599.07	0.00	N/A	0.00%	14,957.01	1,642.06	30,000.00	2.75
29 Flexibility	12,860.15	0.00	N/A	0.00%	6,902.41	5,957.74	0.00	0.00
61 Building Reserve	97,663.04	0.00	N/A	0.00%	55,053.04	16,011.44	26,598.56	2.44
Total of All Funds	2,817,751.17	259,752.37			284,252.03	1,598,431.26	935,067.88	85.75

50 Debt Service								
Tax Jurisdiction								
0112	200,337.50	0.00	20-9-438	0.00%	0.00	0.00	200,337.50	18.37

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELT K-6	212
M1	BELT 7-8	63

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

A.	Direct State Aid	(I-A)	852,277.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,043.87
D.	At Risk Student	(I-D)	5,628.48
E.	Indian Education For All	(I-E)	6,402.00
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	6,129.75
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,929.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,975.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,288.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	251
B.	BASE Budget Limit	(II-B)	1,505,384.89
C.	Maximum Budget Limit	(II-C)	1,875,934.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,281.95
E.	Adopted Budget	(II-E)	1,835,666.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,682,052.49
H.	Maximum Budget Limit	(II-H)	2,096,927.40
I.	Highest Budget Without a Vote	(II-I)	2,012,334.44
J.	Highest Budget	(II-J)	2,096,927.40
K.	Highest Voted Amount	(II-K)	84,592.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,012,334.44

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

A.	Operating Reserve (961)	(III-A)		161,752.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,752.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,012,334.44
1.	BASE Budget Limit	(V-A1)	1,682,052.49	
2.	Over-BASE Budget	(V-A2)	330,281.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		852,277.15
1.	Direct State Aid Paid By State	(V-B1)	852,277.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,043.87
D.	At Risk Student	(V-D)		5,628.48
E.	Indian Education For All	(V-E)		6,402.00
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		6,129.75
H.	Special Education Allowable Cost Payment	(V-H)		41,929.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,936.29
1.	Actual Non-Levy Revenue	(V-J1)	5,936.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		689,476.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	334,668.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	354,808.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,682,052.49

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		330,281.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,281.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.29
1.	District Property Tax Levy Mills	(V-U1)	30.29	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.82

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

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

01 General Fund

Adopted Budget	0001	2,012,334.44

Budget Uses

Expenditure Budget	0002	2,012,334.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	852,277.15
Quality Educator	3111	74,043.87
At Risk Student	3112	5,628.48
Indian Education For All	3113	6,402.00
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	41,929.25
Data For Achievement	3116	6,129.75
State - Guaranteed Tax Base Aid	3120	334,668.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	350.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,585.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	354,808.06		
Over-BASE Levy	1110(c)	330,281.95		
District Tax Levy			1110	685,090.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,012,334.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,800.00
Contingency	0006	4,580.00
Over-Schedule	0011	189,620.00
Fund Balance for Budget	TFS48	58,290.69
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	10,290.69

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,190.00
State - On-Schedule Transportation Reimbursement	3210	25,190.00
District Tax Levy	1110	179,329.31
District Mills	999	16.45
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	147,590.85

Budget Uses

Expenditure Budget	0002	147,590.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,540.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,540.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,050.00
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	147,590.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 53 Passenger Vision Body	2015	43,250.00	39,775.00	8,650.00	4,325.00
BLUEBIRD	2011	40,500.00	54,050.00	8,100.00	1,850.00
2010 Bluebird 53C	2010	76,250.00	109,500.00	15,250.00	4,875.00
2008 FREIGHTLINER 47 PASS	2008	38,670.00	58,005.00	N/A	NA
FREIGHTLINER	2006	34,203.50	45,328.50	6,840.70	3,000.00
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
9	2000	29,441.00	44,161.50	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
8	1995	21,105.00	31,657.50	N/A	NA
Total					14,050.00

Budget Report
FY 2023
07 Cascade
0112 Belt Elem

Submit ID: 0112-72894877

13 Tuition Fund

Adopted Budget	0001	5,033.76

Budget Uses

Expenditure Budget	0002	5,033.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,033.76
Unreserved Fund Balance Reappropriated	0970	5,033.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,033.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade
0112 Belt Elem

Submit ID: 0112-72894877

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,804.41
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	52,804.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	197,195.59
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

17 Adult Education Fund

Adopted Budget	0001	5,669.86

Budget Uses

Expenditure Budget	0002	5,669.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,669.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,669.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,669.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	46,599.07

Budget Uses

Expenditure Budget	0002	46,599.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,957.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,957.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,642.06
District Tax Levy	1110	30,000.00
District Mills	999	2.75
Total Estimated Revenues to Fund Adopted Budget	0004	46,599.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade
0112 Belt Elem

Submit ID: 0112-72894877

29 Flexibility Fund

Adopted Budget	0001	12,860.15

Budget Uses

Expenditure Budget	0002	12,860.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,902.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,902.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,808.13
State - Advanced Opportunity Aid	3770	2,149.61
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,860.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

50 Debt Service Fund

0112

Taxable Value		10,904,321.00
Adopted Budget	0001	200,337.50

Budget Uses

Expenditure Budget	0002	200,337.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-234.57
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,337.50
Jurisdiction Mills	999	18.37
Total Estimated Revenues to Fund Adopted Budget	0004	200,337.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/14/2017	06/30/2037	2,760,000.00	2,110,000.00	120,000.00	79,937.50	400.00
Total Bond Requirements							200,337.50
Total Debt Service Requirements						0002	200,337.50

Budget Report
FY 2023
07 Cascade

0112 Belt Elem

Submit ID: 0112-72894877

61 Building Reserve Fund

Adopted Budget		0001	97,663.04

Budget Uses

Expenditure Budget		0002	97,663.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,053.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,053.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,011.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,598.56	
District Tax Levy		1110	26,598.56
District Mills		999	2.44
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.44
Total Estimated Revenues to Fund Adopted Budget		0004	97,663.04

Budget Report
FY 2023

07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	86	8,172,442

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

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

Certification

District Clerk: Nona Coughlan

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
07 Cascade
0113 Belt H S

Submit ID: 0113-65510010

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,062,945.32	106,294.53	10%	10.00%	2,332.21	718,924.98	341,688.13	41.81
10 Transportation	240,000.00	48,000.00	20%	20.00%	7,784.60	50,380.00	181,835.40	22.25
11 Bus Depreciation Reserve	151,834.91	0.00	N/A	0.00%	141,259.91	0.00	10,575.00	1.29
13 Tuition	14,134.83		N/A		14,134.83	0.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	129,680.63	120,319.37		
17 Adult Education	8,409.44	0.00	35%	0.00%	8,409.44	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,761.63	0.00	N/A	0.00%	929.17	832.46	0.00	0.00
29 Flexibility	13,386.75	0.00	N/A	0.00%	4,700.16	8,686.59	0.00	0.00
61 Building Reserve	50,650.97	0.00	N/A	0.00%	26,410.97	15,151.94	9,088.06	1.11
Total of All Funds	1,793,123.85	204,294.53			335,641.92	914,295.34	543,186.59	66.46

50 Debt Service Tax Jurisdiction								
0113	133,675.00	0.00	20-9-438	0.00%	1,458.11	0.00	132,216.89	16.18

Budget Report
FY 2023

07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 86

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

A.	Direct State Aid	(I-A)	442,149.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,112.66
D.	At Risk Student	(I-D)	2,617.88
E.	Indian Education For All	(I-E)	2,002.08
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,916.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,273.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,370.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,540.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	823,540.54
C.	Maximum Budget Limit	(II-C)	1,026,592.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,051.61
E.	Adopted Budget	(II-E)	1,026,592.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	852,729.09
H.	Maximum Budget Limit	(II-H)	1,062,945.32
I.	Highest Budget Without a Vote	(II-I)	1,062,945.32
J.	Highest Budget	(II-J)	1,062,945.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,062,945.32

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

A.	Operating Reserve (961)	(III-A)		106,294.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,332.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,332.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		108,626.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,062,945.32
1.	BASE Budget Limit	(V-A1)	852,729.09	
2.	Over-BASE Budget	(V-A2)	210,216.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		442,149.83
1.	Direct State Aid Paid By State	(V-B1)	442,149.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,112.66
D.	At Risk Student	(V-D)		2,617.88
E.	Indian Education For All	(V-E)		2,002.08
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,916.94
H.	Special Education Allowable Cost Payment	(V-H)		16,273.37
I.	Remaining Fund Balance Available	(V-I)		2,332.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,764.62
1.	Actual Non-Levy Revenue	(V-J1)	5,764.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		349,330.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	217,858.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,471.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		852,729.09

Funding The Over-BASE Budget:

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

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		210,216.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		210,216.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.09
U.	Over-BASE Mills	(V-U)		25.72
	1. District Property Tax Levy Mills	(V-U1)	25.72	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.81

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

Budget Report
FY 2023
07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

01 General Fund

Adopted Budget	0001	1,062,945.32

Budget Uses

Expenditure Budget	0002	1,062,945.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,332.21
Direct State Aid	3110	442,149.83
Quality Educator	3111	30,112.66
At Risk Student	3112	2,617.88
Indian Education For All	3113	2,002.08
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	16,273.37
Data For Achievement	3116	1,916.94
State - Guaranteed Tax Base Aid	3120	217,858.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	244.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,520.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,471.90		
Over-BASE Levy	1110(c)	210,216.23		
District Tax Levy			1110	341,688.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,062,945.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,800.00
Contingency	0006	4,580.00
Over-Schedule	0011	189,620.00
Fund Balance for Budget	TFS48	55,784.60
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	7,784.60

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,190.00
State - On-Schedule Transportation Reimbursement	3210	25,190.00
District Tax Levy	1110	181,835.40
District Mills	999	22.25
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	151,834.91

Budget Uses

Expenditure Budget	0002	151,834.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,259.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,259.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,575.00
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	151,834.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 53 Passenger Vision Body	2015	43,250.00	39,775.00	8,650.00	4,325.00
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	110,125.00	15,250.00	4,250.00
2008 Freightliner 47 pass	2008	38,637.31	57,955.97	N/A	NA
Freightliner	2006	34,203.50	47,203.50	6,840.70	2,000.00
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
9	2000	29,441.00	44,161.50	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
1995 bus	1995	21,105.00	31,657.50	N/A	NA
Total					10,575.00

Budget Report
FY 2023
07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

13 Tuition Fund

Adopted Budget	0001	14,134.83

Budget Uses

Expenditure Budget	0002	14,134.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,134.83
Unreserved Fund Balance Reappropriated	0970	14,134.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,134.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179,680.63
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	129,680.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,319.37
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

17 Adult Education Fund

Adopted Budget	0001	8,409.44

Budget Uses

Expenditure Budget	0002	8,409.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,409.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,409.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,409.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,761.63

Budget Uses

Expenditure Budget	0002	1,761.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	929.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	929.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	832.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,761.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

29 Flexibility Fund

Adopted Budget	0001	13,386.75

Budget Uses

Expenditure Budget	0002	13,386.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,700.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,700.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	2,538.75
State - Advanced Opportunity Aid	3770	6,147.84
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,386.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

50 Debt Service Fund

0113

Taxable Value		8,172,442.00
Adopted Budget	0001	133,675.00

Budget Uses

Expenditure Budget	0002	133,675.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,458.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,458.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	132,216.89
Jurisdiction Mills	999	16.18
Total Estimated Revenues to Fund Adopted Budget	0004	133,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	03/14/2017	06/30/2037	1,840,000.00	1,405,000.00	80,000.00	53,275.00	400.00
Total Bond Requirements							133,675.00
Total Debt Service Requirements						0002	133,675.00

Budget Report
FY 2023
07 Cascade

0113 Belt H S

Submit ID: 0113-65510010

61 Building Reserve Fund

Adopted Budget		0001	50,650.97

Budget Uses

Expenditure Budget		0002	50,650.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	26,410.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	26,410.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,151.94
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,088.06	
District Tax Levy		1110	9,088.06
District Mills		999	1.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	50,650.97

Budget Report
FY 2023

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-48358209

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,266,375

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

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

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Camille Good

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

08 Chouteau

Submit ID: 0171-48358209

0171 Benton Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	123,961.23	12,965.99	10%	10.46%	16,456.12	29,374.53	78,130.58	61.69
10 Transportation	982.00	196.40	20%	20.00%	1,354.67	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	4,694.25	10,305.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	86.35	343.10	N/A	397.34%	0.00	86.35	0.00	0.00
29 Flexibility	6,609.23	0.00	N/A	0.00%	6,609.23	0.00	0.00	0.00
61 Building Reserve	837.37	0.00	N/A	0.00%	837.37	0.00	0.00	0.00
Total of All Funds	147,476.18	16,505.49			29,951.64	39,766.63	78,130.58	61.69

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

Budget Report
FY 2023

08 Chouteau

Submit ID: 0171-48358209

0171 Benton Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BENTON LAKE K-8 8

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

A.	Direct State Aid	(I-A)	23,116.92
B.	Mandatory Non-isolated Levy	(I-B)	23,116.92
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,219.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	406.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	78.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	91,266.92
C.	Maximum Budget Limit	(II-C)	113,254.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,854.95
E.	Adopted Budget	(II-E)	125,701.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,451.97
H.	Maximum Budget Limit	(II-H)	109,707.46
I.	Highest Budget Without a Vote	(II-I)	123,961.23
J.	Highest Budget	(II-J)	126,412.86
K.	Highest Voted Amount	(II-K)	2,451.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	123,961.23

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

A.	Operating Reserve (961)	(III-A)		12,396.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		569.87
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	569.87	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,456.12
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	16,456.12	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		29,422.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		123,961.23
	1. BASE Budget Limit	(V-A1)	88,451.97	
	2. Over-BASE Budget	(V-A2)	35,509.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
	1. Direct State Aid Paid By State	(V-B1)	23,116.92	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	23,116.92	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		1,219.76
I.	Remaining Fund Balance Available	(V-I)		16,456.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.09
	1. Actual Non-Levy Revenue	(V-J1)	0.09	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		20,705.60
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,201.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,504.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		88,451.97

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		35,509.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		35,509.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		18.25
S.	BASE Mills - Elementary	(V-S)		15.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.04
1.	District Property Tax Levy Mills	(V-U1)	28.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.69

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

01 General Fund

Adopted Budget	0001	123,961.23

Budget Uses

Expenditure Budget	0002	123,961.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,456.12
Direct State Aid	3110	23,116.92
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,219.76
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	1,201.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	23,116.92		
BASE Levy	1110(b)	19,504.40		
Over-BASE Levy	1110(c)	35,509.26		
District Tax Levy			1110	78,130.58
Total Estimated Revenues to Fund Adopted Budget			0004	123,961.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	982.00

Budget Uses

Expenditure Budget	0002	982.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	882.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,551.07
Operating Reserve	0961	196.40
Unreserved Fund Balance Reappropriated	0970	1,354.67

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	982.00
Estimated Revenues Exceeding Adopted Budget	0004a	372.67

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-48358209

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,694.25
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	4,694.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,305.75
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-48358209

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	86.35

Budget Uses

Expenditure Budget	0002	86.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	343.10
Operating Reserve	0961	343.10
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	86.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,609.23

Budget Uses

Expenditure Budget	0002	6,609.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,609.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,609.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,609.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-48358209

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-48358209

61 Building Reserve Fund

Adopted Budget	0001	837.37

Budget Uses

Expenditure Budget	0002	837.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	837.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	837.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

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

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	837.37

Budget Report
FY 2023

38 Powder River

0692 Biddle Elem

Submit ID: 0692-78218604

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	1,480,064

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

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

Certification

District Clerk: Megan Stephens

(Signature) (Date)

Chairperson, School Trustees: Jessica Rumph

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

38 Powder River

0692 Biddle Elem

Submit ID: 0692-78218604

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	78,948.71	9,252.35	10%	11.72%	0.00	42,850.81	36,097.90	24.39
10 Transportation	2,000.00	400.00	20%	20.00%	1,256.36	0.00	743.64	0.50
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,000.00	1,424.43	20%	12.95%	0.00	11,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,894.47	0.00	N/A	0.00%	1,822.90	71.57	0.00	0.00
29 Flexibility	11,686.03	0.00	N/A	0.00%	11,686.03	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	105,529.21	11,076.78			14,765.29	53,922.38	36,841.54	24.89

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

Budget Report
FY 2023

38 Powder River

0692 Biddle Elem

Submit ID: 0692-78218604

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIDDLE K-8 5

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

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	762.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	71,532.20
C.	Maximum Budget Limit	(II-C)	88,828.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,640.73
E.	Adopted Budget	(II-E)	77,172.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	73,307.98
H.	Maximum Budget Limit	(II-H)	91,027.65
I.	Highest Budget Without a Vote	(II-I)	78,948.71
J.	Highest Budget	(II-J)	91,027.65
K.	Highest Voted Amount	(II-K)	12,078.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	78,948.71

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

A.	Operating Reserve (961)	(III-A)		9,252.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,252.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		78,948.71
1.	BASE Budget Limit	(V-A1)	73,307.98	
2.	Over-BASE Budget	(V-A2)	5,640.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,240.40
1.	Direct State Aid Paid By State	(V-B1)	38,240.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		116.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		111.45
H.	Special Education Allowable Cost Payment	(V-H)		762.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		148.21
1.	Actual Non-Levy Revenue	(V-J1)	148.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,457.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,457.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		73,307.98

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,640.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,640.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.81
1.	District Property Tax Levy Mills	(V-U1)	3.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.39

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

Budget Report
FY 2023

38 Powder River

0692 Biddle Elem

Submit ID: 0692-78218604

01 General Fund

Adopted Budget	0001	78,948.71

Budget Uses

Expenditure Budget	0002	78,948.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	38,240.40
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	762.35
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	135.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,457.17		
Over-BASE Levy	1110(c)	5,640.73		
District Tax Levy			1110	36,097.90
Total Estimated Revenues to Fund Adopted Budget			0004	78,948.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,000.00
Fund Balance for Budget	TFS48	1,656.36
Operating Reserve	0961	400.00
Unreserved Fund Balance Reappropriated	0970	1,256.36

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	743.64
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,424.43
Operating Reserve	0961	1,424.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

38 Powder River

0692 Biddle Elem

Submit ID: 0692-78218604

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,894.47

Budget Uses

Expenditure Budget	0002	1,894.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,822.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,822.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	71.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,894.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,686.03

Budget Uses

Expenditure Budget	0002	11,686.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,686.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,686.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,686.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-15657702

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	143	*	62	8,198,033

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

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

Certification

District Clerk: Maryetta Engle

(Signature) (Date)

Chairperson, School Trustees: Glenn Terry

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-15657702

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,069,747.39	183,086.03	10%	8.85%	0.00	1,287,195.70	782,551.69	95.47
10 Transportation	250,000.00	50,000.00	20%	20.00%	28,649.37	55,877.48	165,473.15	20.18
11 Bus Depreciation Reserve	636,868.89	0.00	N/A	0.00%	636,168.89	700.00	0.00	0.00
13 Tuition	37,500.00		N/A		907.42	0.00	36,592.58	4.46
14 Retirement	275,000.00	52,766.96	20%	19.19%	0.00	275,000.00		
17 Adult Education	17,000.00	0.00	35%	0.00%	14,484.74	0.00	2,515.26	0.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,472.30	0.00	N/A	0.00%	419.47	1,623.83	50,429.00	6.15
29 Flexibility	67,139.65	0.00	N/A	0.00%	55,139.65	12,000.00	0.00	0.00
61 Building Reserve	52,110.00	11,792.06	N/A	22.63%	0.00	24,174.00	27,936.00	3.41
Total of All Funds	3,457,838.23	297,645.05			735,769.54	1,656,571.01	1,065,497.68	129.98

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

Budget Report
FY 2023

08 Chouteau

Submit ID: 0138-15657702

0138 Big Sandy K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG SANDY ELEM	109
M1	BIG SANDY ELEM	34
H1	BIG SANDY HS 9-12	62 *

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

A.	Direct State Aid	(I-A)	841,252.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,606.40
D.	At Risk Student	(I-D)	8,131.16
E.	Indian Education For All	(I-E)	4,772.40
F.	American Indian Achievement Gap	(I-F)	6,870.00
G.	Data For Achievement	(I-G)	4,569.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,844.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,113.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,896.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,240.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	201
B.	BASE Budget Limit	(II-B)	1,597,449.05
C.	Maximum Budget Limit	(II-C)	1,975,038.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	395,911.62
E.	Adopted Budget	(II-E)	1,993,360.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,663,373.62
H.	Maximum Budget Limit	(II-H)	2,069,747.39
I.	Highest Budget Without a Vote	(II-I)	2,059,285.24
J.	Highest Budget	(II-J)	2,069,747.39
K.	Highest Voted Amount	(II-K)	10,462.15
L.	Amount Approved on Ballot by Voters	(II-L)	10,462.15
M.	Adopted Budget	(II-M)	2,069,747.39

Budget Report
FY 2023

08 Chouteau

Submit ID: 0138-15657702

0138 Big Sandy K-12

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

A.	Operating Reserve (961)	(III-A)		183,086.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,086.03

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	28,447.71	11,396.79	39,844.50
B.	Special Education RSBG to Coop	7,267.26	2,845.92	10,113.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,285.99	5,697.08	19,983.07

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	907,956.30	472,362.50	1,380,318.80
		1,075,180.30	806,815.50	1,881,995.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	379,538.65	284,805.87	664,344.52
H.	Special Education in BASE@40%	14,285.99	5,697.08	19,983.07
I.	Subsidized BASE Amount	393,824.64	290,502.95	684,327.59
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,069,747.39
1.	BASE Budget Limit	(V-A1)	1,663,373.62	
2.	Over-BASE Budget	(V-A2)	406,373.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		841,252.12
1.	Direct State Aid Paid By State	(V-B1)	841,252.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,606.40
D.	At Risk Student	(V-D)		8,131.16
E.	Indian Education For All	(V-E)		4,772.40
F.	American Indian Achievement Gap	(V-F)		6,870.00
G.	Data For Achievement	(V-G)		4,569.45

H.	Special Education Allowable Cost Payment	(V-H)		39,844.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		110.31
1.	Actual Non-Levy Revenue	(V-J1)	110.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		684,217.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	308,039.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	376,177.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,663,373.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		406,373.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		406,373.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.31
T.	BASE Mills - High School	(V-T)		15.59
U.	Over-BASE Mills	(V-U)		49.57
1.	District Property Tax Levy Mills	(V-U1)	49.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.47

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

Budget Report
FY 2023
08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-15657702

01 General Fund

Adopted Budget	0001	2,069,747.39

Budget Uses

Expenditure Budget	0002	2,069,747.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	841,252.12
Quality Educator	3111	73,606.40
At Risk Student	3112	8,131.16
Indian Education For All	3113	4,772.40
American Indian Achievement Gap	3114	6,870.00
State Special Education Allowable Cost Payment to Districts	3115	39,844.50
Data For Achievement	3116	4,569.45
State - Guaranteed Tax Base Aid	3120	308,039.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	110.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	376,177.92		
Over-BASE Levy	1110(c)	406,373.77		
District Tax Levy			1110	782,551.69
Total Estimated Revenues to Fund Adopted Budget			0004	2,069,747.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,797.71
Contingency	0006	5,079.77
Over-Schedule	0011	194,122.52
Fund Balance for Budget	TFS48	78,649.37
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	28,649.37

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,938.74
State - On-Schedule Transportation Reimbursement	3210	27,938.74
District Tax Levy	1110	165,473.15
District Mills	999	20.18
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-15657702

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	636,868.89

Budget Uses

Expenditure Budget	0002	636,868.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	636,168.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	636,168.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	636,868.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
72 Passenger Bus	2022	91,769.00	0.00	18,353.80	0.00
2007 MCI J4500	2016	195,000.00	234,000.00	39,000.00	0.00
2017 Bluebird 9950	2016	95,000.00	114,000.00	19,000.00	0.00
REI Bus Watch Camera	2014	1,025.00	1,435.00	205.00	0.00
REI Bus Watch Camera - Elemenary	2014	1,025.00	1,435.00	205.00	0.00
2014 Thomas	2013	44,846.50	67,269.75	N/A	NA
2014 Thomas - Elementary	2013	44,846.50	67,269.75	N/A	NA
2010 Chevy Bluebird	2011	31,000.00	46,500.00	N/A	NA
2010 Chevy Bluebird - Elementary	2011	31,000.00	46,500.00	N/A	NA
2006 THOMAS	2005	34,375.62	51,563.43	N/A	NA
2006 Thomas Bus C 7860 - Elementary	2005	34,375.62	51,563.43	N/A	NA
2004 Thomas-Bus-F2976 - Elementary	2004	37,521.00	56,281.50	N/A	NA
BUS F 2976	2004	37,521.00	56,281.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	37,500.00

Budget Uses

Expenditure Budget	0002	37,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	907.42
Unreserved Fund Balance Reappropriated	0970	907.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,592.58
District Mills	999	4.46
Total Estimated Revenues to Fund Adopted Budget	0004	37,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,766.96
Operating Reserve	0961	52,766.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	275,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,484.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,484.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,515.26
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	52,472.30

Budget Uses

Expenditure Budget	0002	52,472.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	419.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	419.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,623.83
District Tax Levy	1110	50,429.00
District Mills	999	6.15
Total Estimated Revenues to Fund Adopted Budget	0004	52,472.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	67,139.65

Budget Uses

Expenditure Budget	0002	67,139.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,139.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,139.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	12,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,139.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-15657702

61 Building Reserve Fund

Adopted Budget		0001	52,110.00

Budget Uses

Expenditure Budget		0002	52,110.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,792.06
Operating Reserve		0961	11,792.06
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,174.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,936.00	
District Tax Levy		1110	27,936.00
District Mills		999	3.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.41
Total Estimated Revenues to Fund Adopted Budget		0004	52,110.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 1239-10681680

1239 Big Sky School K-12

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	307	*	114	53,029,415

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

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

Certification

District Clerk: Corky Miller

(Signature) (Date)

Chairperson, School Trustees: Loren Bough

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
16 Gallatin

Submit ID: 1239-10681680

1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,607,419.09	367,630.52	10%	10.19%	33,472.37	1,728,730.37	1,845,216.35	34.79
10 Transportation	2,141,306.61	428,261.32	20%	20.00%	1,462,790.51	45,110.04	633,406.06	11.94
11 Bus Depreciation Reserve	385,754.23	0.00	N/A	0.00%	322,504.40	0.00	63,249.83	1.19
13 Tuition	282,912.42		N/A		142,168.75	0.00	140,743.67	2.65
14 Retirement	675,000.00	135,000.00	20%	20.00%	223,629.48	451,370.52		
17 Adult Education	238,717.71	83,551.20	35%	35.00%	212,160.21	0.00	26,557.50	0.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	151,763.03	0.00	N/A	0.00%	54,859.30	2,824.86	94,078.87	1.77
29 Flexibility	802.39	0.00	N/A	0.00%	802.39	0.00	0.00	0.00
61 Building Reserve	594,764.42	0.00	N/A	0.00%	289,008.42	7,410.00	298,346.00	5.63
Total of All Funds	8,078,439.90	1,014,443.04			2,741,395.83	2,235,445.79	3,101,598.28	58.47

50 Debt Service Tax Jurisdiction								
2009EL	2,458,750.00	0.00	20-9-438	0.00%	837,951.23	0.00	1,620,798.77	30.56

Budget Report
FY 2023

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Submit ID: 1239-10681680

1239 Big Sky School K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	235
M1	OPHIR 7-8	72
H1	LONE PEAK HS	114 *

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

A.	Direct State Aid	(I-A)	1,480,765.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	123,603.20
D.	At Risk Student	(I-D)	1,164.22
E.	Indian Education For All	(I-E)	9,800.88
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	9,384.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,037.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,344.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	431
B.	BASE Budget Limit	(II-B)	2,893,581.04
C.	Maximum Budget Limit	(II-C)	3,613,363.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	609,550.55
E.	Adopted Budget	(II-E)	3,538,170.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,893,655.31
H.	Maximum Budget Limit	(II-H)	3,607,419.09
I.	Highest Budget Without a Vote	(II-I)	3,537,419.09
J.	Highest Budget	(II-J)	3,607,419.09
K.	Highest Voted Amount	(II-K)	70,000.00
L.	Amount Approved on Ballot by Voters	(II-L)	70,000.00
M.	Adopted Budget	(II-M)	3,607,419.09

Budget Report
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1239 Big Sky School K-12

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

A.	Operating Reserve (961)	(III-A)		360,741.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,888.61
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,888.61	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		33,472.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	33,472.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		401,102.89

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	46,808.29	17,229.11	64,037.40
B.	Special Education RSBG to Coop	15,601.74	5,742.66	21,344.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	24,964.01	9,188.71	34,152.72

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,943,941.00	867,055.50	2,810,996.50
		2,111,165.00	1,201,508.50	3,312,673.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	745,241.25	424,132.50	1,169,373.75
H.	Special Education in BASE@40%	24,964.01	9,188.71	34,152.72
I.	Subsidized BASE Amount	770,205.26	433,321.21	1,203,526.47
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,607,419.09
1.	BASE Budget Limit	(V-A1)	2,893,655.31	
2.	Over-BASE Budget	(V-A2)	713,763.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,480,765.05
1.	Direct State Aid Paid By State	(V-B1)	1,480,765.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		123,603.20
D.	At Risk Student	(V-D)		1,164.22
E.	Indian Education For All	(V-E)		9,800.88
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		9,384.09

H.	Special Education Allowable Cost Payment	(V-H)		64,037.40
I.	Remaining Fund Balance Available	(V-I)		33,472.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,388.30
1.	Actual Non-Levy Revenue	(V-J1)	4,388.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,165,665.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,165,665.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,893,655.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		34,213.23
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	34,213.23	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		679,550.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		713,763.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.07
T.	BASE Mills - High School	(V-T)		7.91
U.	Over-BASE Mills	(V-U)		12.81
1.	District Property Tax Levy Mills	(V-U1)	12.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.79

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

Budget Report
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16 Gallatin

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1239 Big Sky School K-12

01 General Fund

Adopted Budget	0001	3,607,419.09

Budget Uses

Expenditure Budget	0002	3,607,419.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	33,472.37
Direct State Aid	3110	1,480,765.05
Quality Educator	3111	123,603.20
At Risk Student	3112	1,164.22
Indian Education For All	3113	9,800.88
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	64,037.40
Data For Achievement	3116	9,384.09
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,388.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	34,213.23
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,165,665.80		
Over-BASE Levy	1110(c)	679,550.55		
District Tax Levy			1110	1,845,216.35
Total Estimated Revenues to Fund Adopted Budget			0004	3,607,419.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,141,306.61

Budget Uses

Expenditure Budget	0002	2,141,306.61
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,009.13
Contingency	0006	4,100.91
Over-Schedule	0011	2,096,196.57
Fund Balance for Budget	TFS48	1,891,051.83
Operating Reserve	0961	428,261.32
Unreserved Fund Balance Reappropriated	0970	1,462,790.51

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,555.02
State - On-Schedule Transportation Reimbursement	3210	22,555.02
District Tax Levy	1110	633,406.06
District Mills	999	11.94
Total Estimated Revenues to Fund Adopted Budget	0004	2,141,306.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

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1239 Big Sky School K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	385,754.23

Budget Uses

Expenditure Budget	0002	385,754.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	322,504.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	322,504.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,249.83
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	385,754.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC 3000 Yellow Bus	2021	113,911.40	22,782.28	22,782.28	22,782.28
2019 IC Integrated C E	2019	106,742.80	64,045.68	21,348.56	21,348.56
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	95,594.95	19,118.99	19,118.99
2014 IC CE 77 PASS BUS	2014	112,976.69	169,465.04	N/A	NA
4DRBWAAR6DB300724	2013	143,077.00	214,615.50	N/A	NA
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	112,474.50	N/A	NA
2008 IC Conventional 71 Passenger	2008	78,401.00	117,601.50	N/A	NA
1HVBRABP61A937715	2001	53,500.00	80,250.00	N/A	NA
Total					63,249.83

13 Tuition Fund

Adopted Budget	0001	282,912.42

Budget Uses

Expenditure Budget	0002	282,912.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,168.75
Unreserved Fund Balance Reappropriated	0970	142,168.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	140,743.67
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	282,912.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	358,629.48
Operating Reserve	0961	135,000.00
Unreserved Fund Balance Reappropriated	0970	223,629.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	451,370.52
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	238,717.71

Budget Uses

Expenditure Budget	0002	238,717.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	295,711.41
Operating Reserve	0961	83,551.20
Unreserved Fund Balance Reappropriated	0970	212,160.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,557.50
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	238,717.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	151,763.03

Budget Uses

Expenditure Budget	0002	151,763.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,859.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,859.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,824.86
District Tax Levy	1110	94,078.87
District Mills	999	1.77
Total Estimated Revenues to Fund Adopted Budget	0004	151,763.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	802.39

Budget Uses

Expenditure Budget	0002	802.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	802.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	802.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	802.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 1239-10681680

1239 Big Sky School K-12

50 Debt Service Fund

2009EL

Taxable Value		53,029,415.00
Adopted Budget	0001	2,458,750.00

Budget Uses

Expenditure Budget	0002	2,458,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	837,951.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	837,951.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,620,798.77
Jurisdiction Mills	999	30.56
Total Estimated Revenues to Fund Adopted Budget	0004	2,458,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/30/2020	06/30/2040	8,225,000.00	7,332,500.00	299,250.00	286,650.00	600.00
High School Bond	07/30/2020	06/30/2040	15,275,000.00	13,617,500.00	555,750.00	532,350.00	600.00
High School Refunding Bond	10/29/2020	06/30/2028	841,248.00	528,448.00	99,360.00	15,801.92	600.00
Elementary Refunding Bond	10/29/2020	06/30/2028	4,873,752.00	3,061,552.00	575,640.00	91,548.08	600.00
Total Bond Requirements							2,458,750.00

Total Debt Service Requirements	0002	2,458,750.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 1239-10681680

1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget		0001	594,764.42

Budget Uses

Expenditure Budget		0002	594,764.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	289,008.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	289,008.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,410.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	228,346.00	
Building Reserve Permissive Levy	1110(b)	70,000.00	
District Tax Levy		1110	298,346.00
District Mills		999	5.63
Building Reserve Voted Mills		0134	4.31
Building Reserve Permissive Mills		0135	1.32
Total Estimated Revenues to Fund Adopted Budget		0004	594,764.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	600,000.00	5	612	360,000.00	120,000.00	120,000.00
05/03/2022	541,730.00	5	612	0.00	108,346.00	108,346.00
Total						228,346.00

Budget Report
FY 2023

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-34619802

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	342	N/A	21,254,194

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

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

Certification

District Clerk: Tara Locke

(Signature) (Date)

Chairperson, School Trustees: Yancy Terland

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-34619802

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,452,974.08	231,522.64	10%	9.44%	0.00	1,400,524.96	1,052,449.12	49.52
10 Transportation	21,845.00	4,369.00	20%	20.00%	3,130.47	1,155.00	17,559.53	0.83
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	64,923.00		N/A		6,489.72	0.00	58,433.28	2.75
14 Retirement	385,000.00	77,000.00	20%	20.00%	20,968.08	364,031.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	106,300.74	0.00	N/A	0.00%	67,282.45	2,018.29	37,000.00	1.74
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	30,922.35	0.00	N/A	0.00%	15,922.35	0.00	15,000.00	0.71
Total of All Funds	3,061,965.17	312,891.64			113,793.07	1,767,730.17	1,180,441.93	55.55

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

Budget Report
FY 2023

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-34619802

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG TIMBER K-6	262
M1	BIG TIMBER 7-8	80

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

A.	Direct State Aid	(I-A)	1,042,211.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	98,882.56
D.	At Risk Student	(I-D)	5,247.07
E.	Indian Education For All	(I-E)	7,961.76
F.	American Indian Achievement Gap	(I-F)	2,519.00
G.	Data For Achievement	(I-G)	7,623.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,144.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,380.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,843.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	318
B.	BASE Budget Limit	(II-B)	1,884,009.14
C.	Maximum Budget Limit	(II-C)	2,342,302.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	385,529.86
E.	Adopted Budget	(II-E)	2,269,539.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,067,444.22
H.	Maximum Budget Limit	(II-H)	2,571,997.03
I.	Highest Budget Without a Vote	(II-I)	2,452,974.08
J.	Highest Budget	(II-J)	2,571,997.03
K.	Highest Voted Amount	(II-K)	119,022.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,452,974.08

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

A.	Operating Reserve (961)	(III-A)		231,522.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		231,522.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,452,974.08
1.	BASE Budget Limit	(V-A1)	2,067,444.22	
2.	Over-BASE Budget	(V-A2)	385,529.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,042,211.70
1.	Direct State Aid Paid By State	(V-B1)	1,042,211.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		98,882.56
D.	At Risk Student	(V-D)		5,247.07
E.	Indian Education For All	(V-E)		7,961.76
F.	American Indian Achievement Gap	(V-F)		2,519.00
G.	Data For Achievement	(V-G)		7,623.18
H.	Special Education Allowable Cost Payment	(V-H)		52,144.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		581.61
1.	Actual Non-Levy Revenue	(V-J1)	581.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		850,272.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	183,353.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	666,919.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,067,444.22

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		385,529.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		385,529.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.14
1.	District Property Tax Levy Mills	(V-U1)	18.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.52

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

Budget Report
FY 2023

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-34619802

01 General Fund

Adopted Budget	0001	2,452,974.08

Budget Uses

Expenditure Budget	0002	2,452,974.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,042,211.70
Quality Educator	3111	98,882.56
At Risk Student	3112	5,247.07
Indian Education For All	3113	7,961.76
American Indian Achievement Gap	3114	2,519.00
State Special Education Allowable Cost Payment to Districts	3115	52,144.74
Data For Achievement	3116	7,623.18
State - Guaranteed Tax Base Aid	3120	183,353.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	581.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	666,919.26		
Over-BASE Levy	1110(c)	385,529.86		
District Tax Levy			1110	1,052,449.12
Total Estimated Revenues to Fund Adopted Budget			0004	2,452,974.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	21,845.00

Budget Uses

Expenditure Budget	0002	21,845.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,050.00
Contingency	0006	105.00
Over-Schedule	0011	20,690.00
Fund Balance for Budget	TFS48	7,499.47
Operating Reserve	0961	4,369.00
Unreserved Fund Balance Reappropriated	0970	3,130.47

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	577.50
State - On-Schedule Transportation Reimbursement	3210	577.50
District Tax Levy	1110	17,559.53
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	21,845.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	64,923.00

Budget Uses

Expenditure Budget	0002	64,923.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,489.72
Unreserved Fund Balance Reappropriated	0970	6,489.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,433.28
District Mills	999	2.75
Total Estimated Revenues to Fund Adopted Budget	0004	64,923.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-34619802

14 Retirement Fund

Adopted Budget	0001	385,000.00

Budget Uses

Expenditure Budget	0002	385,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,968.08
Operating Reserve	0961	77,000.00
Unreserved Fund Balance Reappropriated	0970	20,968.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	364,031.92
Total Estimated Revenues to Fund Adopted Budget	0004	385,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	106,300.74

Budget Uses

Expenditure Budget	0002	106,300.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,282.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,282.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,018.29
District Tax Levy	1110	37,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	106,300.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-34619802

61 Building Reserve Fund

Adopted Budget		0001	30,922.35

Budget Uses

Expenditure Budget		0002	30,922.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,922.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,922.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	15,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	15,000.00
District Mills		999	0.71
Building Reserve Voted Mills		0134	0.71
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	30,922.35

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	300,000.00	20	612	15,000.00	15,000.00	15,000.00
Total						15,000.00

Budget Report
FY 2023

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	636	N/A	34,928,683

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	458	N/A	21,544,215
Non-located - 24 Lake	178	N/A	13,384,468

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,683,046.71	468,304.67	10%	10.00%	27,241.08	2,706,156.57	1,949,649.06	55.81
10 Transportation	485,000.00	97,000.00	20%	20.00%	97,367.37	73,882.31	313,750.32	8.98
11 Bus Depreciation Reserve	170,427.10	0.00	N/A	0.00%	163,819.50	0.00	6,607.60	0.19
13 Tuition	101,441.00		N/A		96,260.45	0.00	5,180.55	0.15
14 Retirement	671,090.00	134,218.00	20%	20.00%	92,098.03	578,991.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	450,367.00	0.00	N/A	0.00%	296,636.61	3,730.39	150,000.00	4.29
29 Flexibility	256,513.84	0.00	N/A	0.00%	186,782.84	69,731.00	0.00	0.00
61 Building Reserve	126,836.60	0.00	N/A	0.00%	45,396.60	12,423.05	69,016.95	1.98
Total of All Funds	6,944,722.25	699,522.67			1,005,602.48	3,444,915.29	2,494,204.48	71.40

50 Debt Service **Tax Jurisdiction**								
0330	490,667.01	0.00	20-9-438	0.00%	0.00	0.00	490,667.01	14.05

Budget Report
FY 2023

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIGFORK K-6	476
M1	BIGFORK 7-8	160

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

A.	Direct State Aid	(I-A)	1,887,546.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	179,460.74
D.	At Risk Student	(I-D)	13,759.27
E.	Indian Education For All	(I-E)	14,806.08
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	14,176.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	155,644.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,588.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	604
B.	BASE Budget Limit	(II-B)	3,510,005.89
C.	Maximum Budget Limit	(II-C)	4,352,496.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	861,806.84
E.	Adopted Budget	(II-E)	4,371,812.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,821,239.87
H.	Maximum Budget Limit	(II-H)	4,759,166.01
I.	Highest Budget Without a Vote	(II-I)	4,683,046.71
J.	Highest Budget	(II-J)	4,759,166.01
K.	Highest Voted Amount	(II-K)	76,119.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,683,046.71

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

A.	Operating Reserve (961)	(III-A)		468,304.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		27,241.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	27,241.08	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		495,545.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,683,046.71
1.	BASE Budget Limit	(V-A1)	3,821,239.87	
2.	Over-BASE Budget	(V-A2)	861,806.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,887,546.01
1.	Direct State Aid Paid By State	(V-B1)	1,887,546.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		179,460.74
D.	At Risk Student	(V-D)		13,759.27
E.	Indian Education For All	(V-E)		14,806.08
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		14,176.44
H.	Special Education Allowable Cost Payment	(V-H)		155,644.24
I.	Remaining Fund Balance Available	(V-I)		27,241.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,656.47
1.	Actual Non-Levy Revenue	(V-J1)	14,656.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,510,972.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	423,130.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,087,842.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,821,239.87

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		861,806.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		861,806.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.67
1.	District Property Tax Levy Mills	(V-U1)	24.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.81

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

01 General Fund

Adopted Budget	0001	4,683,046.71

Budget Uses

Expenditure Budget	0002	4,683,046.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	27,241.08
Direct State Aid	3110	1,887,546.01
Quality Educator	3111	179,460.74
At Risk Student	3112	13,759.27
Indian Education For All	3113	14,806.08
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	155,644.24
Data For Achievement	3116	14,176.44
State - Guaranteed Tax Base Aid	3120	423,130.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,038.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,618.26
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,087,842.22		
Over-BASE Levy	1110(c)	861,806.84		
District Tax Levy			1110	1,949,649.06
Total Estimated Revenues to Fund Adopted Budget			0004	4,683,046.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485,000.00

Budget Uses

Expenditure Budget	0002	485,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	67,165.74
Contingency	0006	6,716.57
Over-Schedule	0011	411,117.69
Fund Balance for Budget	TFS48	194,367.37
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	97,367.37

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,941.15
State - On-Schedule Transportation Reimbursement	3210	36,941.16
District Tax Levy	1110	313,750.32
District Mills	999	8.98
Total Estimated Revenues to Fund Adopted Budget	0004	485,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	170,427.10

Budget Uses

Expenditure Budget	0002	170,427.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,819.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,819.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,607.60
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	170,427.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Thomas	2021	58,461.50	0.00	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	0.00	4,513.30	0.00
2018 Thomas	2018	49,711.00	0.00	9,942.20	0.00
2019 Thomas	2018	66,460.00	0.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	14,155.88	12,540.00	0.00
2015 Bluebird	2014	44,350.00	26,610.00	8,870.00	0.00
2013 Bluebird	2013	102,500.00	54,865.66	20,500.00	0.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	7,715.20	3,857.60	3,857.60
2010 Bluebird	2010	49,400.00	59,280.00	9,880.00	0.00
2007 Bluebird #2	2007	40,675.00	48,810.00	8,135.00	0.00
1995 Bluebird	1995	27,500.00	38,500.00	5,500.00	2,750.00
Total					6,607.60

Budget Report
FY 2023
15 Flathead
0330 Bigfork Elem

Submit ID: 0330-17580312

13 Tuition Fund

Adopted Budget	0001	101,441.00

Budget Uses

Expenditure Budget	0002	101,441.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,260.45
Unreserved Fund Balance Reappropriated	0970	96,260.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,180.55
District Mills	999	0.15
Total Estimated Revenues to Fund Adopted Budget	0004	101,441.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

14 Retirement Fund

Adopted Budget	0001	671,090.00

Budget Uses

Expenditure Budget	0002	671,090.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	226,316.03
Operating Reserve	0961	134,218.00
Unreserved Fund Balance Reappropriated	0970	92,098.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	578,991.97
Total Estimated Revenues to Fund Adopted Budget	0004	671,090.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	450,367.00

Budget Uses

Expenditure Budget	0002	450,367.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296,636.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	296,636.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,730.39
District Tax Levy	1110	150,000.00
District Mills	999	4.29
Total Estimated Revenues to Fund Adopted Budget	0004	450,367.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	256,513.84

Budget Uses

Expenditure Budget	0002	256,513.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	186,782.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,782.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	69,731.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	256,513.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

50 Debt Service Fund

0330

Taxable Value		34,928,683.00
Adopted Budget	0001	490,667.01

Budget Uses

Expenditure Budget	0002	490,330.00
Add To Fund Balance	0003	337.01
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-337.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	490,667.01
Jurisdiction Mills	999	14.05
Total Estimated Revenues to Fund Adopted Budget	0004	490,667.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	10/20/2015	06/30/2023	3,485,000.00	410,000.00	480,000.00	10,080.00	0.00
Total Bond Requirements							490,080.00

SIDs

Issue Type	Amount
Elementary	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	490,330.00

Budget Report
FY 2023

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-17580312

61 Building Reserve Fund

Adopted Budget		0001	126,836.60

Budget Uses

Expenditure Budget		0002	126,836.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,396.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,396.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,423.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	69,016.95	
District Tax Levy		1110	69,016.95
District Mills		999	1.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.98
Total Estimated Revenues to Fund Adopted Budget		0004	126,836.60

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	351	44,058,426

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	N/A	268	29,134,241
Non-located - 24 Lake	N/A	83	14,924,185

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,206,350.11	316,356.72	10%	9.87%	0.00	1,864,465.07	1,341,885.04	30.46
10 Transportation	422,300.00	84,460.00	20%	20.00%	103,975.00	60,131.61	258,193.39	5.86
11 Bus Depreciation Reserve	177,559.41	0.00	N/A	0.00%	134,051.01	0.00	43,508.40	0.99
13 Tuition	5,963.34		N/A		5,963.34	0.00	0.00	0.00
14 Retirement	440,784.00	88,156.80	20%	20.00%	34,159.01	406,624.99		
17 Adult Education	15,436.03	0.00	35%	0.00%	15,436.03	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	430,392.41	0.00	N/A	0.00%	327,843.73	2,548.68	100,000.00	2.27
29 Flexibility	164,283.56	0.00	N/A	0.00%	124,882.16	39,401.40	0.00	0.00
61 Building Reserve	121,224.01	0.00	N/A	0.00%	69,924.01	7,825.42	43,474.58	0.99
Total of All Funds	4,984,292.87	488,973.52			816,234.29	2,380,997.17	1,787,061.41	40.57

50 Debt Service **Tax Jurisdiction**								
0331	1,007,077.69	0.00	20-9-438	0.00%	0.00	0.00	1,007,077.69	22.86

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BIGFORK HS 9-12 351

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

A.	Direct State Aid	(I-A)	1,333,523.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,764.32
D.	At Risk Student	(I-D)	5,553.36
E.	Indian Education For All	(I-E)	8,171.28
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	7,823.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	71,354.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,292.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	330
B.	BASE Budget Limit	(II-B)	2,405,395.76
C.	Maximum Budget Limit	(II-C)	2,996,971.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	595,605.05
E.	Adopted Budget	(II-E)	3,001,000.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,610,745.06
H.	Maximum Budget Limit	(II-H)	3,250,212.83
I.	Highest Budget Without a Vote	(II-I)	3,206,350.11
J.	Highest Budget	(II-J)	3,250,212.83
K.	Highest Voted Amount	(II-K)	43,862.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,206,350.11

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

A.	Operating Reserve (961)	(III-A)		316,356.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		316,356.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,206,350.11
1.	BASE Budget Limit	(V-A1)	2,610,745.06	
2.	Over-BASE Budget	(V-A2)	595,605.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,333,523.70
1.	Direct State Aid Paid By State	(V-B1)	1,333,523.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,764.32
D.	At Risk Student	(V-D)		5,553.36
E.	Indian Education For All	(V-E)		8,171.28
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		7,823.79
H.	Special Education Allowable Cost Payment	(V-H)		71,354.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,551.35
1.	Actual Non-Levy Revenue	(V-J1)	8,551.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,073,086.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	326,806.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	746,279.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,610,745.06

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		595,605.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		595,605.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.94
U.	Over-BASE Mills	(V-U)		13.52
1.	District Property Tax Levy Mills	(V-U1)	13.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.46

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

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

01 General Fund

Adopted Budget	0001	3,206,350.11

Budget Uses

Expenditure Budget	0002	3,206,350.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,333,523.70
Quality Educator	3111	101,764.32
At Risk Student	3112	5,553.36
Indian Education For All	3113	8,171.28
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	71,354.79
Data For Achievement	3116	7,823.79
State - Guaranteed Tax Base Aid	3120	326,806.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,609.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,941.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	746,279.99		
Over-BASE Levy	1110(c)	595,605.05		
District Tax Levy			1110	1,341,885.04
Total Estimated Revenues to Fund Adopted Budget			0004	3,206,350.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	422,300.00

Budget Uses

Expenditure Budget	0002	422,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,665.10
Contingency	0006	5,466.51
Over-Schedule	0011	362,168.39
Fund Balance for Budget	TFS48	188,435.00
Operating Reserve	0961	84,460.00
Unreserved Fund Balance Reappropriated	0970	103,975.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,065.80
State - On-Schedule Transportation Reimbursement	3210	30,065.81
District Tax Levy	1110	258,193.39
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	422,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	177,559.41

Budget Uses

Expenditure Budget	0002	177,559.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	134,051.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,051.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,508.40
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	177,559.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Chevrolet mini bus	2022	52,752.00	0.00	10,550.40	10,550.40
2015 Ford Mini Bus	2022	51,752.00	0.00	10,350.40	10,350.40
2022 Thomas Activity Bus	2022	161,977.00	0.00	32,395.40	0.00
2022 Thomas	2021	58,461.50	11,692.30	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	0.00	4,513.30	0.00
2018 Thomas	2018	49,711.00	9,942.20	9,942.20	0.00
2019 Tomas	2018	66,460.00	13,292.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	15,540.00	12,540.00	0.00
2015 Bluebird	2014	44,350.00	29,610.00	8,870.00	8,870.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	11,056.56	3,857.60	3,857.60
2010 Bluebird	2010	49,400.00	49,400.00	9,880.00	9,880.00
2007 Bluebird #2	2007	40,675.00	61,012.50	N/A	NA
2004 Bluebird	2005	31,500.00	47,250.00	N/A	NA
1995 Bluebird	1995	27,500.00	41,250.00	N/A	NA
Total					43,508.40

Budget Report
FY 2023
15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

13 Tuition Fund

Adopted Budget	0001	5,963.34

Budget Uses

Expenditure Budget	0002	5,963.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,963.34
Unreserved Fund Balance Reappropriated	0970	5,963.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,963.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	440,784.00

Budget Uses

Expenditure Budget	0002	440,784.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,315.81
Operating Reserve	0961	88,156.80
Unreserved Fund Balance Reappropriated	0970	34,159.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	406,624.99
Total Estimated Revenues to Fund Adopted Budget	0004	440,784.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,436.03

Budget Uses

Expenditure Budget	0002	15,436.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,436.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,436.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,436.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	430,392.41

Budget Uses

Expenditure Budget	0002	430,392.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,843.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,843.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,548.68
District Tax Levy	1110	100,000.00
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	430,392.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

29 Flexibility Fund

Adopted Budget	0001	164,283.56

Budget Uses

Expenditure Budget	0002	164,283.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,882.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,882.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	39,401.40
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,283.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

50 Debt Service Fund

0331

Taxable Value		44,058,426.00
Adopted Budget	0001	1,007,077.69

Budget Uses

Expenditure Budget	0002	1,006,650.00
Add To Fund Balance	0003	427.69
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-427.69
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,007,077.69
Jurisdiction Mills	999	22.86
Total Estimated Revenues to Fund Adopted Budget	0004	1,007,077.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	12/29/2015	06/30/2036	9,075,000.00	6,520,000.00	385,000.00	264,250.00	0.00
High School Bond	06/14/2016	06/30/2036	4,925,000.00	3,575,000.00	210,000.00	147,150.00	0.00
Total Bond Requirements							1,006,400.00

SIDs

Issue Type	Amount
High School	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	1,006,650.00

Budget Report
FY 2023

15 Flathead

0331 Bigfork H S

Submit ID: 0331-97633586

61 Building Reserve Fund

Adopted Budget		0001	121,224.01

Budget Uses

Expenditure Budget		0002	121,224.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	69,924.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	69,924.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,825.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	43,474.58	
District Tax Levy		1110	43,474.58
District Mills		999	0.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.99
Total Estimated Revenues to Fund Adopted Budget		0004	121,224.01

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11,622	N/A	236,494,552

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

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

Certification

District Clerk: Craig VanNice

(Signature) (Date)

Chairperson, School Trustees: Scott McCulloch

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	84,108,308.55	8,410,830.86	10%	10.00%	0.00	60,242,002.50	23,866,306.05	100.90
10 Transportation	5,426,000.00	1,085,200.00	20%	20.00%	371,552.99	1,001,000.00	4,053,447.01	17.14
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,300,000.00		N/A		205,335.01	0.00	3,094,664.99	13.09
14 Retirement	13,800,000.00	2,760,000.00	20%	20.00%	1,296,486.61	12,503,513.39		
17 Adult Education	617,400.00	215,316.76	35%	34.87%	0.00	0.00	617,400.00	2.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,005,203.27	0.00	N/A	0.00%	739,423.87	65,779.40	1,200,000.00	5.07
29 Flexibility	3,191,285.50	0.00	N/A	0.00%	2,288,451.98	496,633.52	406,200.00	1.72
61 Building Reserve	4,055,252.29	0.00	N/A	0.00%	2,749,842.29	709,698.82	595,711.18	2.52
Total of All Funds	116,503,449.61	12,471,347.62			7,651,092.75	75,018,627.63	33,833,729.23	143.05

50 Debt Service **Tax Jurisdiction**								
ELBond	10,638,247.42	1,004,741.82	20-9-438	9.44%	0.00	563,000.00	10,075,247.42	42.60

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

	E1	BILLINGS K-6	8,818 *
	M1	BILLINGS 7-8	2,804 *

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

A.	Direct State Aid	(I-A)	32,526,797.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,100,971.66
D.	At Risk Student	(I-D)	510,347.03
E.	Indian Education For All	(I-E)	270,560.16
F.	American Indian Achievement Gap	(I-F)	351,744.00
G.	Data For Achievement	(I-G)	259,054.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,339,393.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	658,850.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11,731
B.	BASE Budget Limit	(II-B)	66,583,340.93
C.	Maximum Budget Limit	(II-C)	83,094,062.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,632,878.20
E.	Adopted Budget	(II-E)	83,510,312.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	67,381,337.04
H.	Maximum Budget Limit	(II-H)	83,938,350.45
I.	Highest Budget Without a Vote	(II-I)	84,108,308.55
J.	Highest Budget	(II-J)	84,348,148.35
K.	Highest Voted Amount	(II-K)	239,839.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	84,108,308.55

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

A.	Operating Reserve (961)	(III-A)		8,410,830.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,410,830.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		84,108,308.55
1.	BASE Budget Limit	(V-A1)	67,381,337.04	
2.	Over-BASE Budget	(V-A2)	16,726,971.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		32,526,797.86
1.	Direct State Aid Paid By State	(V-B1)	32,526,797.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,100,971.66
D.	At Risk Student	(V-D)		510,347.03
E.	Indian Education For All	(V-E)		270,560.16
F.	American Indian Achievement Gap	(V-F)		351,744.00
G.	Data For Achievement	(V-G)		259,054.38
H.	Special Education Allowable Cost Payment	(V-H)		3,339,393.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,629.10
1.	Actual Non-Levy Revenue	(V-J1)	5,629.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,016,839.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	19,877,504.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,139,334.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		67,381,337.04

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,726,971.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,726,971.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.73
1.	District Property Tax Levy Mills	(V-U1)	70.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.90

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

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

01 General Fund

Adopted Budget	0001	84,108,308.55

Budget Uses

Expenditure Budget	0002	84,108,308.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	32,526,797.86
Quality Educator	3111	3,100,971.66
At Risk Student	3112	510,347.03
Indian Education For All	3113	270,560.16
American Indian Achievement Gap	3114	351,744.00
State Special Education Allowable Cost Payment to Districts	3115	3,339,393.81
Data For Achievement	3116	259,054.38
State - Guaranteed Tax Base Aid	3120	19,877,504.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,442.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	186.80
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	7,139,334.54		
Over-BASE Levy	1110(c)	16,726,971.51		
District Tax Levy			1110	23,866,306.05
Total Estimated Revenues to Fund Adopted Budget			0004	84,108,308.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

10 Transportation Fund

Adopted Budget	0001	5,426,000.00

Budget Uses

Expenditure Budget	0002	5,426,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	910,000.00
Contingency	0006	91,000.00
Over-Schedule	0011	4,425,000.00
Fund Balance for Budget	TFS48	1,456,752.99
Operating Reserve	0961	1,085,200.00
Unreserved Fund Balance Reappropriated	0970	371,552.99

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	500,500.00
State - On-Schedule Transportation Reimbursement	3210	500,500.00
District Tax Levy	1110	4,053,447.01
District Mills	999	17.14
Total Estimated Revenues to Fund Adopted Budget	0004	5,426,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	3,300,000.00

Budget Uses

Expenditure Budget	0002	3,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	205,335.01
Unreserved Fund Balance Reappropriated	0970	205,335.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,094,664.99
District Mills	999	13.09
Total Estimated Revenues to Fund Adopted Budget	0004	3,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	13,800,000.00

Budget Uses

Expenditure Budget	0002	13,800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,056,486.61
Operating Reserve	0961	2,760,000.00
Unreserved Fund Balance Reappropriated	0970	1,296,486.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,503,513.39
Total Estimated Revenues to Fund Adopted Budget	0004	13,800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	617,400.00

Budget Uses

Expenditure Budget	0002	617,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	215,316.76
Operating Reserve	0961	215,316.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	617,400.00
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	617,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

28 Technology Fund

Adopted Budget	0001	2,005,203.27

Budget Uses

Expenditure Budget	0002	2,005,203.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	739,423.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	739,423.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	65,779.40
District Tax Levy	1110	1,200,000.00
District Mills	999	5.07
Total Estimated Revenues to Fund Adopted Budget	0004	2,005,203.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	3,191,285.50

Budget Uses

Expenditure Budget	0002	3,191,285.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,288,451.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,288,451.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	406,200.00
State - Advanced Opportunity Aid	3770	90,433.52
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	406,200.00
District Mills	999	1.72
Total Estimated Revenues to Fund Adopted Budget	0004	3,191,285.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

50 Debt Service Fund

ELBond

Taxable Value		236,494,552.00
Adopted Budget	0001	10,638,247.42

Budget Uses

Expenditure Budget	0002	10,075,247.42
Add To Fund Balance	0003	563,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,589,847.88
Fund Balance In Sinking Fund	0960	7,585,106.06
Operating Reserve	0961	1,004,741.82
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	563,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,075,247.42
Jurisdiction Mills	999	42.60
Total Estimated Revenues to Fund Adopted Budget	0004	10,638,247.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/01/2011	06/15/2027	2,000,000.00	557,393.04	120,186.69	0.00	750.00
Elementary Bond	02/01/2011	06/15/2027	2,420,000.00	674,445.56	145,425.90	0.00	750.00
Elementary Bond	07/12/2012	06/15/2032	4,540,000.00	2,131,260.04	219,053.66	0.00	750.00
Elementary Bond	07/12/2012	06/15/2032	4,553,502.00	2,137,594.90	219,705.13	56,463.44	750.00
Elementary Bond	01/30/2014	06/15/2034	80,900,000.00	3,865,000.00	3,680,000.00	356,000.00	750.00
Elementary Bond	09/29/2015	06/30/2035	33,000,000.00	3,110,000.00	1,455,000.00	213,875.00	750.00
Elementary Bond	02/04/2020	06/15/2035	8,400,000.00	7,060,000.00	485,000.00	222,750.00	750.00
Elementary Refunding Bond	04/29/2021	06/15/2034	56,835,000.00	54,995,000.00	985,000.00	1,013,450.70	750.00
Elementary Refunding Bond	04/29/2021	06/15/2035	24,470,000.00	23,670,000.00	430,000.00	466,586.90	750.00
Total Bond Requirements							10,075,247.42
Total Debt Service Requirements						0002	10,075,247.42

Budget Report
FY 2023

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-23474628

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	4,055,252.29

Budget Uses

Expenditure Budget		0002	4,055,252.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,749,842.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,749,842.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	709,698.82
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	595,711.18	
District Tax Levy		1110	595,711.18
District Mills		999	2.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	4,055,252.29

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	5,765	296,879,780

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

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

Certification

District Clerk: Craig VanNice

(Signature) (Date)

Chairperson, School Trustees: Scott McCulloch

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	46,701,944.98	4,670,194.50	10%	10.00%	0.00	33,531,778.58	13,170,166.40	44.38
10 Transportation	2,392,000.00	478,400.00	20%	20.00%	53,196.92	495,000.00	1,843,803.08	6.21
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,375,000.00		N/A		9,527.70	0.00	1,365,472.30	4.60
14 Retirement	7,000,000.00	1,400,000.00	20%	20.00%	282,544.06	6,717,455.94		
17 Adult Education	1,612,300.00	564,305.00	35%	35.00%	505,535.35	280,000.00	826,764.65	2.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,756,935.37	0.00	N/A	0.00%	619,932.24	37,544.13	1,099,459.00	3.70
29 Flexibility	3,396,081.83	0.00	N/A	0.00%	2,568,471.59	544,215.63	283,394.61	0.95
61 Building Reserve	1,383,752.87	0.00	N/A	0.00%	744,502.87	302,159.53	337,090.47	1.14
Total of All Funds	65,618,015.05	7,112,899.50			4,783,710.73	41,908,153.81	18,926,150.51	63.76

50 Debt Service **Tax Jurisdiction**								
HSBond	1,181,263.55	124,324.74	20-9-438	10.52%	0.00	495,000.00	686,263.55	2.13

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BILLINGS HS 9-12 5,765

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

A.	Direct State Aid	(I-A)	19,327,373.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,298,611.33
D.	At Risk Student	(I-D)	140,519.00
E.	Indian Education For All	(I-E)	134,209.20
F.	American Indian Achievement Gap	(I-F)	141,751.00
G.	Data For Achievement	(I-G)	128,501.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,446,056.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	656,855.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,675
B.	BASE Budget Limit	(II-B)	37,098,580.19
C.	Maximum Budget Limit	(II-C)	46,310,306.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,243,496.06
E.	Adopted Budget	(II-E)	45,502,076.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	38,458,448.92
H.	Maximum Budget Limit	(II-H)	47,973,677.22
I.	Highest Budget Without a Vote	(II-I)	46,701,944.98
J.	Highest Budget	(II-J)	47,973,677.22
K.	Highest Voted Amount	(II-K)	1,271,732.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	46,701,944.98

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

A.	Operating Reserve (961)	(III-A)		4,670,194.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,670,194.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		46,701,944.98
1.	BASE Budget Limit	(V-A1)	38,458,448.92	
2.	Over-BASE Budget	(V-A2)	8,243,496.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		19,327,373.26
1.	Direct State Aid Paid By State	(V-B1)	19,327,373.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,298,611.33
D.	At Risk Student	(V-D)		140,519.00
E.	Indian Education For All	(V-E)		134,209.20
F.	American Indian Achievement Gap	(V-F)		141,751.00
G.	Data For Achievement	(V-G)		128,501.85
H.	Special Education Allowable Cost Payment	(V-H)		1,446,056.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,394.72
1.	Actual Non-Levy Revenue	(V-J1)	4,394.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		15,837,031.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,910,361.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,926,670.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		38,458,448.92

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,243,496.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,243,496.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.61
U.	Over-BASE Mills	(V-U)		27.77
1.	District Property Tax Levy Mills	(V-U1)	27.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.38

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

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

01 General Fund

Adopted Budget	0001	46,701,944.98

Budget Uses

Expenditure Budget	0002	46,701,944.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	19,327,373.26
Quality Educator	3111	1,298,611.33
At Risk Student	3112	140,519.00
Indian Education For All	3113	134,209.20
American Indian Achievement Gap	3114	141,751.00
State Special Education Allowable Cost Payment to Districts	3115	1,446,056.67
Data For Achievement	3116	128,501.85
State - Guaranteed Tax Base Aid	3120	10,910,361.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,394.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,926,670.34		
Over-BASE Levy	1110(c)	8,243,496.06		
District Tax Levy			1110	13,170,166.40
Total Estimated Revenues to Fund Adopted Budget			0004	46,701,944.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,392,000.00

Budget Uses

Expenditure Budget	0002	2,392,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	450,000.00
Contingency	0006	45,000.00
Over-Schedule	0011	1,897,000.00
Fund Balance for Budget	TFS48	531,596.92
Operating Reserve	0961	478,400.00
Unreserved Fund Balance Reappropriated	0970	53,196.92

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	247,500.00
State - On-Schedule Transportation Reimbursement	3210	247,500.00
District Tax Levy	1110	1,843,803.08
District Mills	999	6.21
Total Estimated Revenues to Fund Adopted Budget	0004	2,392,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	1,375,000.00

Budget Uses

Expenditure Budget	0002	1,375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,527.70
Unreserved Fund Balance Reappropriated	0970	9,527.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,365,472.30
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	1,375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	7,000,000.00

Budget Uses

Expenditure Budget	0002	7,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,682,544.06
Operating Reserve	0961	1,400,000.00
Unreserved Fund Balance Reappropriated	0970	282,544.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,717,455.94
Total Estimated Revenues to Fund Adopted Budget	0004	7,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

17 Adult Education Fund

Adopted Budget	0001	1,612,300.00

Budget Uses

Expenditure Budget	0002	1,612,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,069,840.35
Operating Reserve	0961	564,305.00
Unreserved Fund Balance Reappropriated	0970	505,535.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	280,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	826,764.65
District Mills	999	2.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,612,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,756,935.37

Budget Uses

Expenditure Budget	0002	1,137,003.13
Add To Fund Balance	0003	619,932.24
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	619,932.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	619,932.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	37,544.13
District Tax Levy	1110	1,099,459.00
District Mills	999	3.70
Total Estimated Revenues to Fund Adopted Budget	0004	1,756,935.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	3,396,081.83

Budget Uses

Expenditure Budget	0002	3,396,081.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,568,471.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,568,471.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	283,394.61
State - Advanced Opportunity Aid	3770	260,821.02
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	283,394.61
District Mills	999	0.95
Total Estimated Revenues to Fund Adopted Budget	0004	3,396,081.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

50 Debt Service Fund

HSBond

Taxable Value		322,557,116.00
Adopted Budget	0001	1,181,263.55

Budget Uses

Expenditure Budget	0002	686,263.55
Add To Fund Balance	0003	495,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,225,176.91
Fund Balance In Sinking Fund	0960	7,100,852.17
Operating Reserve	0961	124,324.74
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	495,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	686,263.55
Jurisdiction Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,181,263.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	02/01/2011	06/15/2027	7,580,000.00	2,112,519.31	455,507.66	0.00	750.00
High School Bond	07/12/2012	06/15/2032	3,780,000.00	1,774,483.78	182,383.89	46,872.00	750.00
Total Bond Requirements							686,263.55
Total Debt Service Requirements						0002	686,263.55

Budget Report
FY 2023

56 Yellowstone

0966 Billings H S

Submit ID: 0966-56970457

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	1,383,752.87

Budget Uses

Expenditure Budget		0002	1,383,752.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	744,502.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	744,502.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	302,159.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	337,090.47	
District Tax Levy		1110	337,090.47
District Mills		999	1.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.14
Total Estimated Revenues to Fund Adopted Budget		0004	1,383,752.87

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	322,201

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

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

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Austin Marchant

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	105,320.48	10,532.05	10%	10.00%	5,266.23	87,852.24	12,202.01	37.89
10 Transportation	6,000.00	1,200.00	20%	20.00%	3,351.33	1,200.00	1,448.67	4.50
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	442.65	11,557.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	949.59	0.00	N/A	0.00%	852.63	96.96	0.00	0.00
29 Flexibility	35.45	0.00	N/A	0.00%	35.45	0.00	0.00	0.00
61 Building Reserve	4,004.09	0.00	N/A	0.00%	4,004.09	0.00	0.00	0.00
Total of All Funds	128,309.61	14,132.05			13,952.38	100,706.55	13,650.68	42.39

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

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIRNEY K-8 9

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

A.	Direct State Aid	(I-A)	48,898.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	1,661.84
E.	Indian Education For All	(I-E)	209.52
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	200.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,372.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	457.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,092.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	101,802.32
C.	Maximum Budget Limit	(II-C)	126,260.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	101,802.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	99,320.48
H.	Maximum Budget Limit	(II-H)	121,839.21
I.	Highest Budget Without a Vote	(II-I)	111,060.73
J.	Highest Budget	(II-J)	121,839.21
K.	Highest Voted Amount	(II-K)	10,778.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	105,320.48

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

A.	Operating Reserve (961)	(III-A)		10,532.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,266.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,266.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,798.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		105,320.48
1.	BASE Budget Limit	(V-A1)	99,320.48	
2.	Over-BASE Budget	(V-A2)	6,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,898.13
1.	Direct State Aid Paid By State	(V-B1)	48,898.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		1,661.84
E.	Indian Education For All	(V-E)		209.52
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		200.61
H.	Special Education Allowable Cost Payment	(V-H)		1,372.23
I.	Remaining Fund Balance Available	(V-I)		5,266.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,836.07
1.	Actual Non-Levy Revenue	(V-J1)	6,836.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,244.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,042.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,202.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		99,320.48

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.62
1.	District Property Tax Levy Mills	(V-U1)	18.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.89

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

01 General Fund

Adopted Budget	0001	105,320.48

Budget Uses

Expenditure Budget	0002	105,320.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,266.23
Direct State Aid	3110	48,898.13
Quality Educator	3111	6,944.00
At Risk Student	3112	1,661.84
Indian Education For All	3113	209.52
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	1,372.23
Data For Achievement	3116	200.61
State - Guaranteed Tax Base Aid	3120	21,042.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	362.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,473.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	6,202.01	
Over-BASE Levy	1110(c)	6,000.00	
District Tax Levy		1110	12,202.01
Total Estimated Revenues to Fund Adopted Budget		0004	105,320.48
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,200.00
Contingency	0006	0.00
Over-Schedule	0011	4,800.00
Fund Balance for Budget	TFS48	4,551.33
Operating Reserve	0961	1,200.00
Unreserved Fund Balance Reappropriated	0970	3,351.33

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	600.00
State - On-Schedule Transportation Reimbursement	3210	600.00
District Tax Levy	1110	1,448.67
District Mills	999	4.50
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023
44 Rosebud
0789 Birney Elem

Submit ID: 0789-26823654

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,842.65
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	442.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,557.35
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	949.59

Budget Uses

Expenditure Budget	0002	949.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	852.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	852.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	949.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

29 Flexibility Fund

Adopted Budget	0001	35.45

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	35.45
Fund Balance for Budget	TFS48	35.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

44 Rosebud

0789 Birney Elem

Submit ID: 0789-26823654

61 Building Reserve Fund

Adopted Budget	0001	4,004.09

Budget Uses

Expenditure Budget	0002	4,004.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,004.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,004.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,004.09

Budget Report
FY 2023

11 Dawson

Submit ID: 0215-64864148

0215 Bloomfield Elem

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	921,420

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

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

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Shawn Walker

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

Submit ID: 0215-64864148

0215 Bloomfield Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	145,568.83	5,773.76	10%	3.97%	0.00	82,491.29	63,077.54	68.45
10 Transportation	972.00	194.40	20%	20.00%	677.60	294.40	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,104.61		N/A		4,104.61	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	8,905.62	8,094.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	114.60	231.84	N/A	202.30%	0.00	114.60	0.00	0.00
29 Flexibility	390,522.34	0.00	N/A	0.00%	390,522.34	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	558,282.38	9,600.00			404,210.17	90,994.67	63,077.54	68.45

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

Budget Report
FY 2023

11 Dawson

Submit ID: 0215-64864148

0215 Bloomfield Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLOOMFIELD K-8 13

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

A.	Direct State Aid	(I-A)	59,554.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	302.64
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	289.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,982.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	660.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	347.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	91,266.92
C.	Maximum Budget Limit	(II-C)	113,724.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,457.20
E.	Adopted Budget	(II-E)	113,724.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	117,389.75
H.	Maximum Budget Limit	(II-H)	145,568.83
I.	Highest Budget Without a Vote	(II-I)	145,568.83
J.	Highest Budget	(II-J)	145,568.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	145,568.83

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

A.	Operating Reserve (961)	(III-A)		5,773.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,773.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		145,568.83
1.	BASE Budget Limit	(V-A1)	117,389.75	
2.	Over-BASE Budget	(V-A2)	28,179.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		59,554.44
1.	Direct State Aid Paid By State	(V-B1)	59,554.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		302.64
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		289.77
H.	Special Education Allowable Cost Payment	(V-H)		1,982.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		48.44
1.	Actual Non-Levy Revenue	(V-J1)	48.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		48,039.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	13,140.89	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,898.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		117,389.75

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,179.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,179.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.58
1.	District Property Tax Levy Mills	(V-U1)	30.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.45

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

Budget Report
FY 2023

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64864148

01 General Fund

Adopted Budget	0001	145,568.83

Budget Uses

Expenditure Budget	0002	145,568.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	59,554.44
Quality Educator	3111	6,944.00
At Risk Student	3112	0.00
Indian Education For All	3113	302.64
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	1,982.11
Data For Achievement	3116	289.77
State - Guaranteed Tax Base Aid	3120	13,140.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	48.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,898.46		
Over-BASE Levy	1110(c)	28,179.08		
District Tax Levy			1110	63,077.54
Total Estimated Revenues to Fund Adopted Budget			0004	145,568.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64864148

10 Transportation Fund

Adopted Budget	0001	972.00

Budget Uses

Expenditure Budget	0002	972.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	872.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	872.00
Operating Reserve	0961	194.40
Unreserved Fund Balance Reappropriated	0970	677.60

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	294.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	972.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	4,104.61

Budget Uses

Expenditure Budget	0002	4,104.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,104.61
Unreserved Fund Balance Reappropriated	0970	4,104.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,104.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,305.62
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	8,905.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,094.38
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	114.60

Budget Uses

Expenditure Budget	0002	114.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	231.84
Operating Reserve	0961	231.84
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	114.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	114.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	390,522.34

Budget Uses

Expenditure Budget	0002	390,522.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	390,522.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	390,522.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	390,522.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-64864148

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

11 Dawson

Submit ID: 0215-64864148

0215 Bloomfield Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 190	N/A	5,614,723

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

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

Certification

District Clerk: Roger Heimbigner

(Signature) (Date)

Chairperson, School Trustees: Megan Loveridge

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,305,315.58	126,801.07	10%	9.71%	0.00	917,908.82	387,406.76	69.00
10 Transportation	47,124.00	9,424.80	20%	20.00%	2,396.46	13,200.00	31,527.54	5.62
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	106,812.00		N/A		10,147.69	0.00	96,664.31	17.22
14 Retirement	145,779.00	29,155.80	20%	20.00%	18,590.67	127,188.33		
17 Adult Education	42,043.00	14,715.05	35%	35.00%	16,968.38	0.00	25,074.62	4.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,090.99	0.00	N/A	0.00%	61,031.28	1,059.71	0.00	0.00
29 Flexibility	6.69	0.00	N/A	0.00%	6.69	0.00	0.00	0.00
61 Building Reserve	203,593.05	0.00	N/A	0.00%	167,143.05	21,475.00	14,975.00	2.67
Total of All Funds	1,912,764.31	180,096.72			276,284.22	1,080,831.86	555,648.23	98.98

50 Debt Service Tax Jurisdiction								
3	3,500.00	0.00	20-9-438	0.00%	350.58	0.00	3,149.42	0.56

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 190 *

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

A.	Direct State Aid	(I-A)	529,663.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,760.00
D.	At Risk Student	(I-D)	1,678.67
E.	Indian Education For All	(I-E)	4,423.20
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	4,235.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,800.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,452.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,034.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,067,823.61
C.	Maximum Budget Limit	(II-C)	1,331,347.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	219,798.62
E.	Adopted Budget	(II-E)	1,287,622.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,085,516.96
H.	Maximum Budget Limit	(II-H)	1,354,454.89
I.	Highest Budget Without a Vote	(II-I)	1,305,315.58
J.	Highest Budget	(II-J)	1,354,454.89
K.	Highest Voted Amount	(II-K)	49,139.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,305,315.58

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

A.	Operating Reserve (961)	(III-A)		126,801.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,801.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,305,315.58
1.	BASE Budget Limit	(V-A1)	1,085,516.96	
2.	Over-BASE Budget	(V-A2)	219,798.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		529,663.71
1.	Direct State Aid Paid By State	(V-B1)	529,663.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,760.00
D.	At Risk Student	(V-D)		1,678.67
E.	Indian Education For All	(V-E)		4,423.20
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		4,235.10
H.	Special Education Allowable Cost Payment	(V-H)		43,800.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,308.54
1.	Actual Non-Levy Revenue	(V-J1)	2,308.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		437,273.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,664.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,608.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,085,516.96

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		219,798.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		219,798.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.15
1.	District Property Tax Levy Mills	(V-U1)	39.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.00

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

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

01 General Fund

Adopted Budget	0001	1,305,315.58

Budget Uses

Expenditure Budget	0002	1,305,315.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	529,663.71
Quality Educator	3111	60,760.00
At Risk Student	3112	1,678.67
Indian Education For All	3113	4,423.20
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	43,800.70
Data For Achievement	3116	4,235.10
State - Guaranteed Tax Base Aid	3120	269,664.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,623.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	685.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,608.14		
Over-BASE Levy	1110(c)	219,798.62		
District Tax Levy			1110	387,406.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,305,315.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	47,124.00

Budget Uses

Expenditure Budget	0002	47,124.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,200.00
Contingency	0006	0.00
Over-Schedule	0011	33,924.00
Fund Balance for Budget	TFS48	11,821.26
Operating Reserve	0961	9,424.80
Unreserved Fund Balance Reappropriated	0970	2,396.46

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,600.00
State - On-Schedule Transportation Reimbursement	3210	6,600.00
District Tax Levy	1110	31,527.54
District Mills	999	5.62
Total Estimated Revenues to Fund Adopted Budget	0004	47,124.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	106,812.00

Budget Uses

Expenditure Budget	0002	106,812.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,147.69
Unreserved Fund Balance Reappropriated	0970	10,147.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	96,664.31
District Mills	999	17.22
Total Estimated Revenues to Fund Adopted Budget	0004	106,812.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

14 Retirement Fund

Adopted Budget	0001	145,779.00

Budget Uses

Expenditure Budget	0002	145,779.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,746.47
Operating Reserve	0961	29,155.80
Unreserved Fund Balance Reappropriated	0970	18,590.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,188.33
Total Estimated Revenues to Fund Adopted Budget	0004	145,779.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	42,043.00

Budget Uses

Expenditure Budget	0002	42,043.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,683.43
Operating Reserve	0961	14,715.05
Unreserved Fund Balance Reappropriated	0970	16,968.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,074.62
District Mills	999	4.47
Total Estimated Revenues to Fund Adopted Budget	0004	42,043.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	62,090.99

Budget Uses

Expenditure Budget	0002	62,090.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,031.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,031.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,059.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,090.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.69

Budget Uses

Expenditure Budget	0002	6.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
3

Taxable Value		5,614,723.00
Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	350.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	350.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,149.42
Jurisdiction Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		3,500.00
Total SID Requirements		3,500.00
Total Debt Service Requirements	0002	3,500.00

Budget Report
FY 2023

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-70749940

61 Building Reserve Fund

Adopted Budget		0001	203,593.05

Budget Uses

Expenditure Budget		0002	203,593.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	167,143.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	167,143.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,475.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,975.00	
District Tax Levy		1110	14,975.00
District Mills		999	2.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.67
Total Estimated Revenues to Fund Adopted Budget		0004	203,593.05

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	364	N/A	6,127,723

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

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

Certification

District Clerk: Carrie Ruff

(Signature) (Date)

Chairperson, School Trustees: Laurie Gendrow

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,727,685.23	263,527.33	10%	9.66%	0.00	2,150,681.31	577,003.92	94.17
10 Transportation	352,382.00	58,760.09	20%	16.68%	0.00	36,302.51	316,079.49	51.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	77,445.77		N/A		12,103.56	0.00	65,342.21	10.66
14 Retirement	407,580.00	81,516.00	20%	20.00%	43,491.65	364,088.35		
17 Adult Education	27,147.59	0.00	35%	0.00%	27,147.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,397.36	0.00	N/A	0.00%	19,458.88	2,283.98	46,654.50	7.61
29 Flexibility	9,190.46	0.00	N/A	0.00%	9,190.46	0.00	0.00	0.00
61 Building Reserve	185,636.24	0.00	N/A	0.00%	131,366.24	36,274.30	17,995.70	2.94
Total of All Funds	3,855,464.65	403,803.42			242,758.38	2,589,630.45	1,023,075.82	166.96

50 Debt Service **Tax Jurisdiction**								
32-0590	27,054.29	13,576.29	20-9-438	50.18%	5,669.89	0.00	21,384.40	3.49

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BONNER K-6	283
M1	BONNER 7-8	81

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

A.	Direct State Aid	(I-A)	1,102,307.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	145,337.92
D.	At Risk Student	(I-D)	15,237.69
E.	Indian Education For All	(I-E)	8,473.92
F.	American Indian Achievement Gap	(I-F)	3,893.00
G.	Data For Achievement	(I-G)	8,113.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	127,386.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,498.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,935.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	357
B.	BASE Budget Limit	(II-B)	2,245,278.34
C.	Maximum Budget Limit	(II-C)	2,815,702.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	388,078.94
E.	Adopted Budget	(II-E)	2,633,357.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,339,606.29
H.	Maximum Budget Limit	(II-H)	2,920,339.81
I.	Highest Budget Without a Vote	(II-I)	2,727,685.23
J.	Highest Budget	(II-J)	2,920,339.81
K.	Highest Voted Amount	(II-K)	192,654.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,727,685.23

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

A.	Operating Reserve (961)	(III-A)		263,527.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		263,527.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,727,685.23
1.	BASE Budget Limit	(V-A1)	2,339,606.29	
2.	Over-BASE Budget	(V-A2)	388,078.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,102,307.10
1.	Direct State Aid Paid By State	(V-B1)	1,102,307.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		145,337.92
D.	At Risk Student	(V-D)		15,237.69
E.	Indian Education For All	(V-E)		8,473.92
F.	American Indian Achievement Gap	(V-F)		3,893.00
G.	Data For Achievement	(V-G)		8,113.56
H.	Special Education Allowable Cost Payment	(V-H)		127,386.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,775.80
1.	Actual Non-Levy Revenue	(V-J1)	1,775.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		927,080.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	738,155.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	188,924.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,339,606.29

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		388,078.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		388,078.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		63.33
1.	District Property Tax Levy Mills	(V-U1)	63.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.17

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

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

01 General Fund

Adopted Budget	0001	2,727,685.23

Budget Uses

Expenditure Budget	0002	2,727,685.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,102,307.10
Quality Educator	3111	145,337.92
At Risk Student	3112	15,237.69
Indian Education For All	3113	8,473.92
American Indian Achievement Gap	3114	3,893.00
State Special Education Allowable Cost Payment to Districts	3115	127,386.92
Data For Achievement	3116	8,113.56
State - Guaranteed Tax Base Aid	3120	738,155.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,514.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	261.47
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	188,924.98		
Over-BASE Levy	1110(c)	388,078.94		
District Tax Levy			1110	577,003.92
Total Estimated Revenues to Fund Adopted Budget			0004	2,727,685.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	352,382.00

Budget Uses

Expenditure Budget	0002	352,382.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,002.28
Contingency	0006	3,300.23
Over-Schedule	0011	316,079.49
Fund Balance for Budget	TFS48	58,760.09
Operating Reserve	0961	58,760.09
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,151.25
State - On-Schedule Transportation Reimbursement	3210	18,151.26
District Tax Levy	1110	316,079.49
District Mills	999	51.58
Total Estimated Revenues to Fund Adopted Budget	0004	352,382.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

13 Tuition Fund

Adopted Budget	0001	77,445.77

Budget Uses

Expenditure Budget	0002	77,445.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,103.56
Unreserved Fund Balance Reappropriated	0970	12,103.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,342.21
District Mills	999	10.66
Total Estimated Revenues to Fund Adopted Budget	0004	77,445.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

14 Retirement Fund

Adopted Budget	0001	407,580.00

Budget Uses

Expenditure Budget	0002	407,580.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,007.65
Operating Reserve	0961	81,516.00
Unreserved Fund Balance Reappropriated	0970	43,491.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	364,088.35
Total Estimated Revenues to Fund Adopted Budget	0004	407,580.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	27,147.59

Budget Uses

Expenditure Budget	0002	27,147.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,147.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,147.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,147.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	68,397.36

Budget Uses

Expenditure Budget	0002	68,397.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,458.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,458.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,283.98
District Tax Levy	1110	46,654.50
District Mills	999	7.61
Total Estimated Revenues to Fund Adopted Budget	0004	68,397.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

29 Flexibility Fund

Adopted Budget	0001	9,190.46

Budget Uses

Expenditure Budget	0002	9,190.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,190.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,190.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,190.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

50 Debt Service Fund

32-0590

Taxable Value		6,127,723.00
Adopted Budget	0001	27,054.29

Budget Uses

Expenditure Budget	0002	27,054.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,246.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	13,576.29
Unreserved Fund Balance Reappropriated	0970	5,669.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,384.40
Jurisdiction Mills	999	3.49
Total Estimated Revenues to Fund Adopted Budget	0004	27,054.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/01/2015	06/15/2030	346,000.00	176,187.06	23,934.22	3,120.07	0.00
Total Bond Requirements							27,054.29
Total Debt Service Requirements						0002	27,054.29

Budget Report
FY 2023

32 Missoula

0590 Bonner Elem

Submit ID: 0590-58293491

61 Building Reserve Fund

Adopted Budget		0001	185,636.24

Budget Uses

Expenditure Budget		0002	185,636.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	131,366.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	131,366.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,274.30
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,995.70	
District Tax Levy		1110	17,995.70
District Mills		999	2.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.94
Total Estimated Revenues to Fund Adopted Budget		0004	185,636.24

Budget Report
FY 2023

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-41680064

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	197	N/A	5,119,538

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

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

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Carrie Harris

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-41680064

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,611,416.36	103,562.78	10%	6.43%	0.00	1,185,537.57	425,878.79	83.19
10 Transportation	190,272.30	37,005.05	20%	19.45%	0.00	38,500.00	151,772.30	29.65
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	110,000.00		N/A		0.00	0.00	110,000.00	21.49
14 Retirement	283,782.24	56,756.45	20%	20.00%	6,590.13	277,192.11		
17 Adult Education	21,231.00	7,430.85	35%	35.00%	13,800.15	0.00	7,430.85	1.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,302.70	3,243.66	N/A	8.94%	0.00	1,302.70	35,000.00	6.84
29 Flexibility	20,000.00	0.00	N/A	0.00%	4,881.67	15,118.33	0.00	0.00
61 Building Reserve	34,690.00	11,645.90	N/A	33.57%	0.00	2,000.00	32,690.00	6.39
Total of All Funds	2,307,694.60	219,644.69			25,271.95	1,519,650.71	762,771.94	149.01

50 Debt Service **Tax Jurisdiction**								
sd7	0.00	0.00	20-9-438	0.00%	3,256.60	0.00	0.00	0.00

Budget Report
FY 2023

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-41680064

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOULDER K-6	147
M1	BOULDER 7-8	50

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

A.	Direct State Aid	(I-A)	635,892.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,641.76
D.	At Risk Student	(I-D)	7,837.94
E.	Indian Education For All	(I-E)	4,586.16
F.	American Indian Achievement Gap	(I-F)	4,580.00
G.	Data For Achievement	(I-G)	4,391.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,657.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,011.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,942.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,185,617.55
C.	Maximum Budget Limit	(II-C)	1,481,443.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,791.29
E.	Adopted Budget	(II-E)	1,440,408.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,334,425.01
H.	Maximum Budget Limit	(II-H)	1,670,942.07
I.	Highest Budget Without a Vote	(II-I)	1,611,416.36
J.	Highest Budget	(II-J)	1,670,942.07
K.	Highest Voted Amount	(II-K)	59,525.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,611,416.36

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

A.	Operating Reserve (961)	(III-A)		103,562.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		103,562.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,611,416.36
1.	BASE Budget Limit	(V-A1)	1,334,425.01	
2.	Over-BASE Budget	(V-A2)	276,991.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		635,892.94
1.	Direct State Aid Paid By State	(V-B1)	635,892.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,641.76
D.	At Risk Student	(V-D)		7,837.94
E.	Indian Education For All	(V-E)		4,586.16
F.	American Indian Achievement Gap	(V-F)		4,580.00
G.	Data For Achievement	(V-G)		4,391.13
H.	Special Education Allowable Cost Payment	(V-H)		76,657.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		68.82
1.	Actual Non-Levy Revenue	(V-J1)	68.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		536,769.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	365,681.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,087.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,334,425.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		22,200.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	22,200.06	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,791.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		276,991.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.42
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.77
1.	District Property Tax Levy Mills	(V-U1)	49.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-41680064

01 General Fund

Adopted Budget	0001	1,611,416.36

Budget Uses

Expenditure Budget	0002	1,611,416.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	635,892.94
Quality Educator	3111	63,641.76
At Risk Student	3112	7,837.94
Indian Education For All	3113	4,586.16
American Indian Achievement Gap	3114	4,580.00
State Special Education Allowable Cost Payment to Districts	3115	76,657.12
Data For Achievement	3116	4,391.13
State - Guaranteed Tax Base Aid	3120	365,681.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	68.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	22,200.06
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,087.50		
Over-BASE Levy	1110(c)	254,791.29		
District Tax Levy			1110	425,878.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,611,416.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,272.30

Budget Uses

Expenditure Budget	0002	190,272.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,000.00
Contingency	0006	3,500.00
Over-Schedule	0011	151,772.30
Fund Balance for Budget	TFS48	37,005.05
Operating Reserve	0961	37,005.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,250.00
State - On-Schedule Transportation Reimbursement	3210	19,250.00
District Tax Levy	1110	151,772.30
District Mills	999	29.65
Total Estimated Revenues to Fund Adopted Budget	0004	190,272.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-41680064

13 Tuition Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110,000.00
District Mills	999	21.49
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-41680064

14 Retirement Fund

Adopted Budget	0001	283,782.24

Budget Uses

Expenditure Budget	0002	283,782.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,346.58
Operating Reserve	0961	56,756.45
Unreserved Fund Balance Reappropriated	0970	6,590.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	277,192.11
Total Estimated Revenues to Fund Adopted Budget	0004	283,782.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	21,231.00

Budget Uses

Expenditure Budget	0002	21,231.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,231.00
Operating Reserve	0961	7,430.85
Unreserved Fund Balance Reappropriated	0970	13,800.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,430.85
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	21,231.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,302.70

Budget Uses

Expenditure Budget	0002	36,302.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,243.66
Operating Reserve	0961	3,243.66
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,302.70
District Tax Levy	1110	35,000.00
District Mills	999	6.84
Total Estimated Revenues to Fund Adopted Budget	0004	36,302.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,881.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,881.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	15,118.33
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-41680064

50 Debt Service Fund
sd7

Taxable Value		5,119,538.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,256.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,256.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,256.60

Budget Report
FY 2023
22 Jefferson

0456 Boulder Elem

Submit ID: 0456-41680064

61 Building Reserve Fund

Adopted Budget		0001	34,690.00

Budget Uses

Expenditure Budget		0002	34,690.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,645.90
Operating Reserve		0961	11,645.90
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,690.00	
District Tax Levy		1110	32,690.00
District Mills		999	6.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.39
Total Estimated Revenues to Fund Adopted Budget		0004	34,690.00

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 306	N/A	1,446,724

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Alvina Friede

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,969,391.43	162,962.75	10%	8.27%	0.00	1,926,586.18	42,805.25	29.59
10 Transportation	140,000.00	10,195.10	20%	7.28%	0.00	44,000.00	96,000.00	66.36
11 Bus Depreciation Reserve	275,869.78	0.00	N/A	0.00%	161,359.78	0.00	114,510.00	79.15
13 Tuition	4,000.00		N/A		4,991.51	0.00	0.00	0.00
14 Retirement	480,714.00	96,142.80	20%	20.00%	52,646.66	428,067.34		
17 Adult Education	2,500.00	875.00	35%	35.00%	934.25	0.00	1,565.75	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,922.57	0.00	N/A	0.00%	0.00	1,922.57	0.00	0.00
29 Flexibility	0.00	40.28	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,874,397.78	270,215.93			219,932.20	2,400,576.09	254,881.00	176.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0425-42278947

0425 Box Elder Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOX ELDER K-6	238	*
M1	BOX ELDER 7-8	68	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	938,035.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	107,468.82
D.	At Risk Student	(I-D)	31,925.90
E.	Indian Education For All	(I-E)	7,123.68
F.	American Indian Achievement Gap	(I-F)	66,639.00
G.	Data For Achievement	(I-G)	6,820.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,045.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,347.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,376.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	316
B.	BASE Budget Limit	(II-B)	1,969,708.52
C.	Maximum Budget Limit	(II-C)	2,430,949.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,969,708.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,969,391.43
H.	Maximum Budget Limit	(II-H)	2,425,930.06
I.	Highest Budget Without a Vote	(II-I)	1,969,391.43
J.	Highest Budget	(II-J)	2,425,930.06
K.	Highest Voted Amount	(II-K)	456,538.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,969,391.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		162,962.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,962.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,969,391.43
1.	BASE Budget Limit	(V-A1)	1,969,391.43	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		938,035.04
1.	Direct State Aid Paid By State	(V-B1)	938,035.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		107,468.82
D.	At Risk Student	(V-D)		31,925.90
E.	Indian Education For All	(V-E)		7,123.68
F.	American Indian Achievement Gap	(V-F)		66,639.00
G.	Data For Achievement	(V-G)		6,820.74
H.	Special Education Allowable Cost Payment	(V-H)		46,045.94
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,241.22
1.	Actual Non-Levy Revenue	(V-J1)	1,241.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		764,091.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	721,285.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,805.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,969,391.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

01 General Fund

Adopted Budget	0001	1,969,391.43

Budget Uses

Expenditure Budget	0002	1,969,391.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	938,035.04
Quality Educator	3111	107,468.82
At Risk Student	3112	31,925.90
Indian Education For All	3113	7,123.68
American Indian Achievement Gap	3114	66,639.00
State Special Education Allowable Cost Payment to Districts	3115	46,045.94
Data For Achievement	3116	6,820.74
State - Guaranteed Tax Base Aid	3120	721,285.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,241.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,805.25		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	42,805.25
Total Estimated Revenues to Fund Adopted Budget			0004	1,969,391.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	96,000.00
Fund Balance for Budget	TFS48	10,195.10
Operating Reserve	0961	10,195.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,000.00
State - On-Schedule Transportation Reimbursement	3210	22,000.00
District Tax Levy	1110	96,000.00
District Mills	999	66.36
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	275,869.78

Budget Uses

Expenditure Budget	0002	275,869.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,359.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,359.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	114,510.00
District Mills	999	79.15
Total Estimated Revenues to Fund Adopted Budget	0004	275,869.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 GM Micro Bird 4X4	2022	46,000.00	0.00	9,200.00	9,200.00
2ND Bluebird All American	2022	57,250.00	0.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	0.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S	2021	57,250.00	11,450.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S #2	2021	57,250.00	11,450.00	11,450.00	11,450.00
2021 Bluebird bus	2020	55,750.00	22,300.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	41,400.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	65,400.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	53,800.00	10,760.00	10,760.00
2017 Bluebird All American	2016	54,500.00	65,400.00	10,900.00	10,900.00
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.41	87,639.62	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 BLUE BIRD	2005	41,500.00	62,250.00	N/A	NA
Total					114,510.00

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

13 Tuition Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,991.51
Unreserved Fund Balance Reappropriated	0970	4,991.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	991.51

14 Retirement Fund

Adopted Budget	0001	480,714.00

Budget Uses

Expenditure Budget	0002	480,714.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,789.46
Operating Reserve	0961	96,142.80
Unreserved Fund Balance Reappropriated	0970	52,646.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	428,067.34
Total Estimated Revenues to Fund Adopted Budget	0004	480,714.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,809.25
Operating Reserve	0961	875.00
Unreserved Fund Balance Reappropriated	0970	934.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,565.75
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,922.57

Budget Uses

Expenditure Budget	0002	1,922.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,922.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,922.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.28
Operating Reserve	0961	40.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0425 Box Elder Elem

Submit ID: 0425-42278947

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

21 Hill

0426 Box Elder H S

Submit ID: 0426-72025485

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	112	1,446,724

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Alvina Friede

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

0426 Box Elder H S

Submit ID: 0426-72025485

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,078,645.26	75,701.57	10%	7.02%	0.00	1,053,938.73	24,706.53	17.14
10 Transportation	135,000.00	0.00	20%	0.00%	0.00	66,000.00	69,000.00	47.69
11 Bus Depreciation Reserve	298,698.51	0.00	N/A	0.00%	184,188.51	0.00	114,510.00	79.15
13 Tuition	3,500.00		N/A		3,484.08	0.00	15.92	0.01
14 Retirement	206,775.00	320.76	20%	0.16%	0.00	206,775.00		
17 Adult Education	3,000.00	1,050.00	35%	35.00%	2,503.46	0.00	496.54	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,053.00	0.00	N/A	0.00%	0.00	1,053.00	0.00	0.00
29 Flexibility	0.00	8.60	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,726,671.77	77,080.93			190,176.05	1,327,766.73	208,728.99	144.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

0426 Box Elder H S

Submit ID: 0426-72025485

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOX ELDER HS 9-12 112

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	530,299.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,472.46
D.	At Risk Student	(I-D)	10,233.21
E.	Indian Education For All	(I-E)	2,607.36
F.	American Indian Achievement Gap	(I-F)	25,190.00
G.	Data For Achievement	(I-G)	2,496.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,919.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,691.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,704.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	1,004,963.91
C.	Maximum Budget Limit	(II-C)	1,236,283.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,004,963.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,078,645.26
H.	Maximum Budget Limit	(II-H)	1,334,882.37
I.	Highest Budget Without a Vote	(II-I)	1,078,645.26
J.	Highest Budget	(II-J)	1,334,882.37
K.	Highest Voted Amount	(II-K)	256,237.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,078,645.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,701.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,701.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,078,645.26
1.	BASE Budget Limit	(V-A1)	1,078,645.26	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		530,299.79
1.	Direct State Aid Paid By State	(V-B1)	530,299.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,472.46
D.	At Risk Student	(V-D)		10,233.21
E.	Indian Education For All	(V-E)		2,607.36
F.	American Indian Achievement Gap	(V-F)		25,190.00
G.	Data For Achievement	(V-G)		2,496.48
H.	Special Education Allowable Cost Payment	(V-H)		25,919.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		433.86
1.	Actual Non-Levy Revenue	(V-J1)	433.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		430,993.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	406,286.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,706.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,078,645.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.14
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

21 Hill

0426 Box Elder H S

Submit ID: 0426-72025485

01 General Fund

Adopted Budget	0001	1,078,645.26

Budget Uses

Expenditure Budget	0002	1,078,645.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	530,299.79
Quality Educator	3111	50,472.46
At Risk Student	3112	10,233.21
Indian Education For All	3113	2,607.36
American Indian Achievement Gap	3114	25,190.00
State Special Education Allowable Cost Payment to Districts	3115	25,919.01
Data For Achievement	3116	2,496.48
State - Guaranteed Tax Base Aid	3120	406,286.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	433.86
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,706.53		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	24,706.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,078,645.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,000.00
Contingency	0006	6,000.00
Over-Schedule	0011	69,000.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,000.00
State - On-Schedule Transportation Reimbursement	3210	33,000.00
District Tax Levy	1110	69,000.00
District Mills	999	47.69
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	298,698.51

Budget Uses

Expenditure Budget	0002	298,698.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,188.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,188.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	114,510.00
District Mills	999	79.15
Total Estimated Revenues to Fund Adopted Budget	0004	298,698.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 GM Micro Bird 4X4	2022	46,000.00	0.00	9,200.00	9,200.00
2ND Bluebird All American	2022	57,250.00	0.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	0.00	11,450.00	11,450.00
2022 Bluebird T3 FE #2	2021	57,250.00	11,450.00	11,450.00	11,450.00
2022 Bluebird T3FE	2021	57,250.00	11,450.00	11,450.00	11,450.00
2020 Bluebird bus	2020	55,750.00	22,300.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	41,400.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	65,400.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	53,800.00	10,760.00	10,760.00
2017 Bluebird All American	2016	54,500.00	65,400.00	10,900.00	10,900.00
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.40	87,639.60	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 Bluebird	2005	41,500.00	62,250.00	N/A	NA
Total					114,510.00

Budget Report
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21 Hill
0426 Box Elder H S

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13 Tuition Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,484.08
Unreserved Fund Balance Reappropriated	0970	3,484.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15.92
District Mills	999	0.01
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	206,775.00

Budget Uses

Expenditure Budget	0002	206,775.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	320.76
Operating Reserve	0961	320.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	206,775.00
Total Estimated Revenues to Fund Adopted Budget	0004	206,775.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0426 Box Elder H S

Submit ID: 0426-72025485

17 Adult Education Fund

Adopted Budget	0001	3,000.00

Budget Uses

Expenditure Budget	0002	3,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,553.46
Operating Reserve	0961	1,050.00
Unreserved Fund Balance Reappropriated	0970	2,503.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	496.54
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	3,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,053.00

Budget Uses

Expenditure Budget	0002	1,053.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,053.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,053.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.60
Operating Reserve	0961	8.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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0426 Box Elder H S

Submit ID: 0426-72025485

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-81397825

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4,908	N/A	231,009,258

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: GREG NEIL

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0350-81397825

0350 Bozeman Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	35,492,152.00	3,549,187.33	10%	10.00%	0.00	21,404,619.38	14,087,532.62	60.98
10 Transportation	2,460,305.00	492,061.00	20%	20.00%	154,848.02	493,324.93	1,812,132.05	7.84
11 Bus Depreciation Reserve	306,056.00	0.00	N/A	0.00%	305,555.60	500.40	0.00	0.00
13 Tuition	686,060.00		N/A		405,776.86	0.00	280,283.14	1.21
14 Retirement	5,800,000.00	1,160,000.00	20%	20.00%	300,579.99	5,499,420.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,617,742.00	0.00	N/A	0.00%	895,479.97	29,234.26	693,027.77	3.00
29 Flexibility	3,724.00	0.00	N/A	0.00%	0.00	3,724.00	0.00	0.00
61 Building Reserve	5,035,529.00	0.00	N/A	0.00%	2,947,104.92	88,424.08	2,000,000.00	8.66
Total of All Funds	51,401,568.00	5,201,248.33			5,009,345.36	27,519,247.06	18,872,975.58	81.69

50 Debt Service **Tax Jurisdiction**								
2006	5,621,129.00	0.00	20-9-438	0.00%	903,492.34	4,000.00	4,713,636.66	20.40

Budget Report
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0350 Bozeman Elem

Submit ID: 0350-81397825

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,743
M1	BOZEMAN 7-8	1,165

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,809,695.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,258,565.28
D.	At Risk Student	(I-D)	71,921.53
E.	Indian Education For All	(I-E)	114,258.24
F.	American Indian Achievement Gap	(I-F)	33,663.00
G.	Data For Achievement	(I-G)	109,399.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,505,085.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	147,925.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,895
B.	BASE Budget Limit	(II-B)	27,500,049.05
C.	Maximum Budget Limit	(II-C)	34,356,194.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,171,855.95
E.	Adopted Budget	(II-E)	34,671,905.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	28,410,266.04
H.	Maximum Budget Limit	(II-H)	35,492,152.17
I.	Highest Budget Without a Vote	(II-I)	35,492,152.17
J.	Highest Budget	(II-J)	35,492,152.17
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	35,492,152.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,549,187.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,549,187.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		35,492,152.00
1.	BASE Budget Limit	(V-A1)	28,410,266.04	
2.	Over-BASE Budget	(V-A2)	7,081,885.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,809,695.38
1.	Direct State Aid Paid By State	(V-B1)	13,809,695.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,258,565.28
D.	At Risk Student	(V-D)		71,921.53
E.	Indian Education For All	(V-E)		114,258.24
F.	American Indian Achievement Gap	(V-F)		33,663.00
G.	Data For Achievement	(V-G)		109,399.32
H.	Special Education Allowable Cost Payment	(V-H)		1,505,085.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,944.78
1.	Actual Non-Levy Revenue	(V-J1)	16,944.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,490,732.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,485,086.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,005,646.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		28,410,266.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,081,885.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,081,885.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.66
1.	District Property Tax Levy Mills	(V-U1)	30.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	35,492,152.00

Budget Uses

Expenditure Budget	0002	35,492,152.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,809,695.38
Quality Educator	3111	1,258,565.28
At Risk Student	3112	71,921.53
Indian Education For All	3113	114,258.24
American Indian Achievement Gap	3114	33,663.00
State Special Education Allowable Cost Payment to Districts	3115	1,505,085.85
Data For Achievement	3116	109,399.32
State - Guaranteed Tax Base Aid	3120	4,485,086.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,944.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	7,005,646.66		
Over-BASE Levy	1110(c)	7,081,885.96		
District Tax Levy			1110	14,087,532.62
Total Estimated Revenues to Fund Adopted Budget			0004	35,492,152.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	2,460,305.00

Budget Uses

Expenditure Budget	0002	2,460,305.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	447,113.57
Contingency	0006	44,711.36
Over-Schedule	0011	1,968,480.07
Fund Balance for Budget	TFS48	646,909.02
Operating Reserve	0961	492,061.00
Unreserved Fund Balance Reappropriated	0970	154,848.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	245,912.46
State - On-Schedule Transportation Reimbursement	3210	245,912.47
District Tax Levy	1110	1,812,132.05
District Mills	999	7.84
Total Estimated Revenues to Fund Adopted Budget	0004	2,460,305.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,056.00

Budget Uses

Expenditure Budget	0002	306,056.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	305,555.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305,555.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.40
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306,056.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	686,060.00

Budget Uses

Expenditure Budget	0002	686,060.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	405,776.86
Unreserved Fund Balance Reappropriated	0970	405,776.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	280,283.14
District Mills	999	1.21
Total Estimated Revenues to Fund Adopted Budget	0004	686,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	5,800,000.00

Budget Uses

Expenditure Budget	0002	5,800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,460,579.99
Operating Reserve	0961	1,160,000.00
Unreserved Fund Balance Reappropriated	0970	300,579.99

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,497,920.01
Total Estimated Revenues to Fund Adopted Budget	0004	5,800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	1,617,742.00

Budget Uses

Expenditure Budget	0002	1,617,742.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	895,479.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	895,479.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.43
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,734.83
District Tax Levy	1110	693,027.77
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,617,742.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	3,724.00

Budget Uses

Expenditure Budget	0002	3,724.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.50
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,723.50
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,724.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

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2006

Taxable Value		231,009,258.00
Adopted Budget	0001	5,621,129.00

Budget Uses

Expenditure Budget	0002	5,621,129.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	841,500.00
Fund Balance for Budget	TFS48	61,992.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,992.34
TIF Fund Balance Reappropriated	0973	841,500.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,713,636.66
Jurisdiction Mills	999	20.40
Total Estimated Revenues to Fund Adopted Budget	0004	5,621,129.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	5,070,000.00	485,000.00	166,650.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	2,875,000.00	890,000.00	127,737.50	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	1,200,000.00	370,000.00	53,250.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	5,875,000.00	135,000.00	223,400.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	15,325,000.00	975,000.00	669,050.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	8,020,000.00	1,055,000.00	368,041.67	500.00

Total Bond Requirements 5,521,129.17

SIDs

Issue Type	Amount
Elementary	99,999.83

Total SID Requirements 99,999.83

Total Debt Service Requirements 0002 5,621,129.00

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61 Building Reserve Fund

Adopted Budget	0001	5,035,529.00

Budget Uses

Expenditure Budget	0002	5,035,529.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,947,104.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,947,104.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,999.50
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	84,424.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,530,974.58	
Building Reserve Permissive Levy	1110(b)	469,025.42	
District Tax Levy		1110	2,000,000.00
District Mills		999	8.66
Building Reserve Voted Mills		0134	6.63
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	5,035,529.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	12,000,000.00	6	612	5,396,061.72	2,000,000.00	1,530,974.58
Total						1,530,974.58

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0351 Bozeman H S

Submit ID: 0351-83916104

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,587	278,036,597

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: GREG NEIL

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0351 Bozeman H S

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	21,417,282.00	2,141,344.31	10%	10.00%	0.00	12,474,273.21	8,943,008.79	32.16
10 Transportation	1,188,863.00	237,772.60	20%	20.00%	181,430.75	281,710.37	725,721.88	2.61
11 Bus Depreciation Reserve	306,324.00	0.00	N/A	0.00%	305,824.00	500.00	0.00	0.00
13 Tuition	580,140.00		N/A		309,555.16	0.19	270,584.65	0.97
14 Retirement	3,300,000.00	660,000.00	20%	20.00%	124,059.92	3,175,940.08		
17 Adult Education	470,502.00	154,389.72	35%	32.81%	0.00	11,000.00	459,502.00	1.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	767,846.00	0.00	N/A	0.00%	471,532.06	18,277.34	278,036.60	1.00
29 Flexibility	22,511.00	0.00	N/A	0.00%	0.00	22,511.00	0.00	0.00
61 Building Reserve	11,333,115.69	0.00	N/A	0.00%	8,987,913.26	51,065.88	2,294,136.55	8.25
Total of All Funds	39,386,583.69	3,193,506.63			10,380,315.15	16,035,278.07	12,970,990.47	46.64

50 Debt Service **Tax Jurisdiction**								
2006	2,884,501.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,883,001.00	8.71
2017A	9,444,500.00	0.00	20-9-438	0.00%	908,137.00	1,500.00	8,534,863.00	30.70

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOZEMAN HS 9-12 2,587

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,751,281.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	622,894.16
D.	At Risk Student	(I-D)	34,957.36
E.	Indian Education For All	(I-E)	60,225.36
F.	American Indian Achievement Gap	(I-F)	11,908.00
G.	Data For Achievement	(I-G)	57,664.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	525,911.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	141,728.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,460
B.	BASE Budget Limit	(II-B)	15,973,699.97
C.	Maximum Budget Limit	(II-C)	19,909,386.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,935,686.03
E.	Adopted Budget	(II-E)	19,909,386.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,186,173.23
H.	Maximum Budget Limit	(II-H)	21,417,282.07
I.	Highest Budget Without a Vote	(II-I)	21,121,859.36
J.	Highest Budget	(II-J)	21,417,282.07
K.	Highest Voted Amount	(II-K)	295,422.71
L.	Amount Approved on Ballot by Voters	(II-L)	325,000.00
M.	Adopted Budget	(II-M)	21,417,282.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,096,344.31
B.	TIF Operating Reserve (962)	(III-B)		45,000.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,141,344.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		21,417,282.00
1.	BASE Budget Limit	(V-A1)	17,186,173.23	
2.	Over-BASE Budget	(V-A2)	4,231,108.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,751,281.29
1.	Direct State Aid Paid By State	(V-B1)	8,751,281.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		622,894.16
D.	At Risk Student	(V-D)		34,957.36
E.	Indian Education For All	(V-E)		60,225.36
F.	American Indian Achievement Gap	(V-F)		11,908.00
G.	Data For Achievement	(V-G)		57,664.23
H.	Special Education Allowable Cost Payment	(V-H)		525,911.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,559.26
1.	Actual Non-Levy Revenue	(V-J1)	8,559.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,112,772.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,400,872.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,711,900.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		17,186,173.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,231,108.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,231,108.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.94
U.	Over-BASE Mills	(V-U)		15.22
	1. District Property Tax Levy Mills	(V-U1)	15.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	21,417,282.00

Budget Uses

Expenditure Budget	0002	21,417,282.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	45,000.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	8,751,281.29
Quality Educator	3111	622,894.16
At Risk Student	3112	34,957.36
Indian Education For All	3113	60,225.36
American Indian Achievement Gap	3114	11,908.00
State Special Education Allowable Cost Payment to Districts	3115	525,911.23
Data For Achievement	3116	57,664.23
State - Guaranteed Tax Base Aid	3120	2,400,872.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,559.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,711,900.02		
Over-BASE Levy	1110(c)	4,231,108.77		
District Tax Levy			1110	8,943,008.79
Total Estimated Revenues to Fund Adopted Budget			0004	21,417,282.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,188,863.00

Budget Uses

Expenditure Budget	0002	1,188,863.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	255,645.79
Contingency	0006	25,564.58
Over-Schedule	0011	907,652.63
Fund Balance for Budget	TFS48	419,203.35
Operating Reserve	0961	237,772.60
Unreserved Fund Balance Reappropriated	0970	181,430.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	140,605.18
State - On-Schedule Transportation Reimbursement	3210	140,605.19
District Tax Levy	1110	725,721.88
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	1,188,863.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,324.00

Budget Uses

Expenditure Budget	0002	306,324.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	305,824.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305,824.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306,324.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	580,140.00

Budget Uses

Expenditure Budget	0002	580,140.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	309,555.16
Unreserved Fund Balance Reappropriated	0970	309,555.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.19
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	270,584.65
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	580,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,300,000.00

Budget Uses

Expenditure Budget	0002	3,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	784,059.92
Operating Reserve	0961	660,000.00
Unreserved Fund Balance Reappropriated	0970	124,059.92

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,173,940.08
Total Estimated Revenues to Fund Adopted Budget	0004	3,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	470,502.00

Budget Uses

Expenditure Budget	0002	470,502.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,389.72
Operating Reserve	0961	154,389.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	459,502.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	470,502.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	767,846.00

Budget Uses

Expenditure Budget	0002	767,846.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	471,532.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	471,532.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,499.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	16,777.59
District Tax Levy	1110	278,036.60
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	767,846.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,511.00

Budget Uses

Expenditure Budget	0002	22,511.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	22,510.25
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

2006

Taxable Value		331,066,012.00
Adopted Budget	0001	2,884,501.00

Budget Uses

Expenditure Budget	0002	2,884,501.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,883,001.00
Jurisdiction Mills	999	8.71
Total Estimated Revenues to Fund Adopted Budget	0004	2,884,501.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	2,970,000.00	915,000.00	142,093.76	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	3,150,000.00	970,000.00	150,606.26	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	1,985,000.00	630,000.00	75,300.00	500.00
Total Bond Requirements							2,884,500.02

SIDs

Issue Type	Amount
High School	0.98
Total SID Requirements	0.98

Total Debt Service Requirements	0002	2,884,501.00

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2017A

Taxable Value		278,036,597.00
Adopted Budget	0001	9,444,500.00

Budget Uses

Expenditure Budget	0002	9,444,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	908,137.00
Fund Balance for Budget	TFS48	-101,679.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	908,137.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,534,863.00
Jurisdiction Mills	999	30.70
Total Estimated Revenues to Fund Adopted Budget	0004	9,444,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	81,165,000.00	4,075,000.00	3,593,300.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	22,890,000.00	725,000.00	836,200.00	500.00
Total Bond Requirements							9,230,500.00

SIDs

Issue Type	Amount
High School	214,000.00
Total SID Requirements	214,000.00

Total Debt Service Requirements	0002	9,444,500.00

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61 Building Reserve Fund

Adopted Budget		0001	11,333,115.69
Budget Uses			
Expenditure Budget		0002	11,333,115.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,987,913.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,987,913.26
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,499.78
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,566.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	2,052,102.65	
Building Reserve Permissive Levy	1110(b)	242,033.90	
District Tax Levy		1110	2,294,136.55
District Mills		999	8.25
Building Reserve Voted Mills		0134	7.38
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	11,333,115.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	6,000,000.00	6	614	1,947,239.00	1,000,000.00	794,136.55
05/03/2022	9,000,000.00	6	612	0.00	1,500,000.00	1,257,966.10
Total						2,052,102.65

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 139	* 58	12,334,710

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Betty Sweet

(Signature) (Date)

Chairperson, School Trustees: Brian Buessing

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,063,803.65	208,197.28	10%	10.09%	4,130.52	1,127,119.12	932,554.01	75.60
10 Transportation	363,934.80	72,786.96	20%	20.00%	170,746.60	63,912.51	129,275.69	10.48
11 Bus Depreciation Reserve	386,855.60	0.00	N/A	0.00%	303,238.86	400.00	83,216.74	6.75
13 Tuition	222,235.00		N/A		8,937.51	400.00	212,897.49	17.26
14 Retirement	377,200.00	75,440.00	20%	20.00%	36,733.32	340,466.68		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	40,271.74	200.00	9,528.26	0.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	73,357.69	0.00	N/A	0.00%	40,524.87	2,832.82	30,000.00	2.43
29 Flexibility	1,015,796.03	0.00	N/A	0.00%	961,796.03	54,000.00	0.00	0.00
61 Building Reserve	196,809.09	0.00	N/A	0.00%	121,809.09	0.00	75,000.00	6.08
Total of All Funds	4,749,991.86	373,924.24			1,688,188.54	1,589,331.13	1,472,472.19	119.37

50 Debt Service Tax Jurisdiction								
0059	456,700.00	0.00	20-9-438	0.00%	3,408.92	7,650.00	445,641.08	36.13

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BRIDGER K-6	108 *
M1	BRIDGER 7-8	31 *
H1	BRIDGER HS 9-12	58 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	814,784.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,834.40
D.	At Risk Student	(I-D)	7,019.71
E.	Indian Education For All	(I-E)	4,586.16
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	4,391.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	71,203.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,655.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,327.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,973.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,599,319.83
C.	Maximum Budget Limit	(II-C)	1,977,271.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	391,220.49
E.	Adopted Budget	(II-E)	1,990,540.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,672,583.16
H.	Maximum Budget Limit	(II-H)	2,065,440.80
I.	Highest Budget Without a Vote	(II-I)	2,063,803.65
J.	Highest Budget	(II-J)	2,065,440.80
K.	Highest Voted Amount	(II-K)	1,637.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,063,803.65

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		206,380.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,816.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,816.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,130.52
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,130.52	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		212,327.80

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	50,042.94	21,160.57	71,203.51
B.	Special Education RSBG to Coop	6,809.88	2,845.92	9,655.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,741.13	9,602.60	32,343.72

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	879,161.90	441,945.50	1,321,107.40
		1,046,385.90	776,398.50	1,822,784.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	369,374.22	274,068.67	643,442.89
H.	Special Education in BASE@40%	22,741.13	9,602.60	32,343.72
I.	Subsidized BASE Amount	392,115.35	283,671.27	675,786.61
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,063,803.65
1.	BASE Budget Limit	(V-A1)	1,672,583.16	
2.	Over-BASE Budget	(V-A2)	391,220.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		814,784.63
1.	Direct State Aid Paid By State	(V-B1)	814,784.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,834.40
D.	At Risk Student	(V-D)		7,019.71
E.	Indian Education For All	(V-E)		4,586.16
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		4,391.13

H.	Special Education Allowable Cost Payment	(V-H)		71,203.51
I.	Remaining Fund Balance Available	(V-I)		4,130.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		591.88
	1. Actual Non-Levy Revenue	(V-J1)	591.88	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		671,064.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	129,730.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	541,333.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,672,583.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		391,220.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		391,220.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.49
T.	BASE Mills - High School	(V-T)		15.39
U.	Over-BASE Mills	(V-U)		31.72
	1. District Property Tax Levy Mills	(V-U1)	31.72	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,063,803.65

Budget Uses

Expenditure Budget	0002	2,063,803.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,130.52
Direct State Aid	3110	814,784.63
Quality Educator	3111	91,834.40
At Risk Student	3112	7,019.71
Indian Education For All	3113	4,586.16
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	71,203.51
Data For Achievement	3116	4,391.13
State - Guaranteed Tax Base Aid	3120	129,730.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	591.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	541,333.52		
Over-BASE Levy	1110(c)	391,220.49		
District Tax Levy			1110	932,554.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,063,803.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	363,934.80

Budget Uses

Expenditure Budget	0002	363,934.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,193.19
Contingency	0006	5,719.32
Over-Schedule	0011	301,022.29
Fund Balance for Budget	TFS48	243,533.56
Operating Reserve	0961	72,786.96
Unreserved Fund Balance Reappropriated	0970	170,746.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,456.25
State - On-Schedule Transportation Reimbursement	3210	31,456.26
District Tax Levy	1110	129,275.69
District Mills	999	10.48
Total Estimated Revenues to Fund Adopted Budget	0004	363,934.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	386,855.60

Budget Uses

Expenditure Budget	0002	386,855.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	303,238.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	303,238.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	83,216.74
District Mills	999	6.75
Total Estimated Revenues to Fund Adopted Budget	0004	386,855.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
9873-21 Thomas 2	2020	87,000.00	34,800.00	17,400.00	17,400.00
Type E bus Ford Expedition	2019	64,883.70	38,929.48	12,976.74	12,976.74
0688-19 Thomas 5A	2018	139,450.00	111,560.00	27,890.00	27,890.00
Mini-Bus	2017	49,750.00	39,800.00	9,950.00	9,950.00
Activity BusB (4)	2013	150,000.00	210,000.00	30,000.00	15,000.00
6222-11 Thomas 3	2012	78,733.00	118,099.50	N/A	NA
4302-10 Thomas 1	2010	66,940.00	100,410.00	N/A	NA
4303-10 Thomas 2	2010	85,060.00	127,590.00	N/A	NA
Total					83,216.74

13 Tuition Fund

Adopted Budget	0001	222,235.00

Budget Uses

Expenditure Budget	0002	222,235.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,937.51
Unreserved Fund Balance Reappropriated	0970	8,937.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	212,897.49
District Mills	999	17.26
Total Estimated Revenues to Fund Adopted Budget	0004	222,235.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	377,200.00

Budget Uses

Expenditure Budget	0002	377,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,173.32
Operating Reserve	0961	75,440.00
Unreserved Fund Balance Reappropriated	0970	36,733.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	340,466.68
Total Estimated Revenues to Fund Adopted Budget	0004	377,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,771.74
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	40,271.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,528.26
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	73,357.69

Budget Uses

Expenditure Budget	0002	73,357.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,524.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,524.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	1,000.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,632.82
District Tax Levy	1110	30,000.00
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	73,357.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,015,796.03

Budget Uses

Expenditure Budget	0002	1,015,796.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	961,796.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	961,796.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,015,796.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0059

Taxable Value		12,334,710.00
Adopted Budget	0001	456,700.00

Budget Uses

Expenditure Budget	0002	456,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,408.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,408.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	7,500.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	445,641.08
Jurisdiction Mills	999	36.13
Total Estimated Revenues to Fund Adopted Budget	0004	456,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	10/28/2020	06/30/2041	1,602,000.00	1,566,000.00	34,200.00	48,006.00	0.00
High School Bond	10/28/2020	06/30/2041	7,298,000.00	7,134,000.00	155,800.00	218,694.00	0.00
Total Bond Requirements							456,700.00

Total Debt Service Requirements	0002	456,700.00

Budget Report
FY 2023

05 Carbon

Submit ID: 0059-48832109

0059 Bridger K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	196,809.09

Budget Uses

Expenditure Budget		0002	196,809.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	121,809.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	121,809.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	75,000.00
District Mills		999	6.08
Building Reserve Voted Mills		0134	6.08
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	196,809.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	750,000.00	10	612	375,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2023

38 Powder River

0705 Broadus Elem

Submit ID: 0705-39998312

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 135	N/A	9,362,637

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	135	N/A	9,272,893
Non-located - 06 Carter	0	N/A	89,744

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Amanda Zimmer

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

38 Powder River

0705 Broadus Elem

Submit ID: 0705-39998312

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,336,233.56	125,825.29	10%	9.42%	0.00	770,837.23	565,396.33	60.39
10 Transportation	280,000.00	52,204.30	20%	18.64%	0.00	233,807.32	46,192.68	4.93
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	8,644.55	176,355.45		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	121,026.44	0.00	N/A	0.00%	119,213.10	1,813.34	0.00	0.00
29 Flexibility	273,384.78	0.00	N/A	0.00%	273,384.78	0.00	0.00	0.00
61 Building Reserve	1,698,760.06	0.00	N/A	0.00%	1,698,760.06	0.00	0.00	0.00
Total of All Funds	3,894,404.84	215,029.59			2,100,002.49	1,182,813.34	611,589.01	65.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

38 Powder River

0705 Broadus Elem

Submit ID: 0705-39998312

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADUS K-6	101 *
M1	BROADUS 7-8	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	459,360.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,851.04
D.	At Risk Student	(I-D)	6,931.02
E.	Indian Education For All	(I-E)	3,142.80
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	3,009.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,346.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,809.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,102.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	919,094.01
C.	Maximum Budget Limit	(II-C)	1,141,722.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	354,213.25
E.	Adopted Budget	(II-E)	1,332,709.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	928,753.94
H.	Maximum Budget Limit	(II-H)	1,155,377.93
I.	Highest Budget Without a Vote	(II-I)	1,336,233.56
J.	Highest Budget	(II-J)	1,336,233.56
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,336,233.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,825.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,825.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,336,233.56
1.	BASE Budget Limit	(V-A1)	928,753.94	
2.	Over-BASE Budget	(V-A2)	407,479.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		459,360.22
1.	Direct State Aid Paid By State	(V-B1)	459,360.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,851.04
D.	At Risk Student	(V-D)		6,931.02
E.	Indian Education For All	(V-E)		3,142.80
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		3,009.15
H.	Special Education Allowable Cost Payment	(V-H)		28,346.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		113,733.63
1.	Actual Non-Levy Revenue	(V-J1)	159.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	113,574.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		263,089.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	65,483.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,606.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		928,753.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		39,689.88
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	39,689.88	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		367,789.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		407,479.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.28
1.	District Property Tax Levy Mills	(V-U1)	39.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

38 Powder River

0705 Broadus Elem

Submit ID: 0705-39998312

01 General Fund

Adopted Budget	0001	1,336,233.56

Budget Uses

Expenditure Budget	0002	1,336,233.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	459,360.22
Quality Educator	3111	48,851.04
At Risk Student	3112	6,931.02
Indian Education For All	3113	3,142.80
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	28,346.27
Data For Achievement	3116	3,009.15
State - Guaranteed Tax Base Aid	3120	65,483.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	159.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	113,574.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	39,689.88
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,606.59		
Over-BASE Levy	1110(c)	367,789.74		
District Tax Levy			1110	565,396.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,336,233.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,643.02
Contingency	0006	2,164.30
Over-Schedule	0011	256,192.68
Fund Balance for Budget	TFS48	52,204.30
Operating Reserve	0961	52,204.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	210,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,903.66
State - On-Schedule Transportation Reimbursement	3210	11,903.66
District Tax Levy	1110	46,192.68
District Mills	999	4.93
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
38 Powder River
0705 Broadus Elem

Submit ID: 0705-39998312

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,644.55
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	8,644.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	176,355.45
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	121,026.44

Budget Uses

Expenditure Budget	0002	121,026.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,213.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,213.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	906.67
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	906.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	121,026.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

38 Powder River

0705 Broadus Elem

Submit ID: 0705-39998312

29 Flexibility Fund

Adopted Budget	0001	273,384.78

Budget Uses

Expenditure Budget	0002	273,384.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	273,384.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	273,384.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	273,384.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

38 Powder River

0705 Broadus Elem

Submit ID: 0705-39998312

61 Building Reserve Fund

Adopted Budget		0001	1,698,760.06

Budget Uses

Expenditure Budget		0002	1,698,760.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,698,760.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,698,760.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,698,760.06

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	123	N/A	9,674,953

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	117	N/A	7,717,026
Non-located - 33 Musselshell	2	N/A	1,376,312
Non-located - 48 Stillwater	4	N/A	581,615

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Mike Tuszynski

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,032,461.67	186,487.38	10%	18.06%	3,808.43	516,058.82	512,594.42	52.98
10 Transportation	147,410.32	29,482.06	20%	20.00%	20,607.34	60,517.18	66,285.80	6.85
11 Bus Depreciation Reserve	286,140.96	0.00	N/A	0.00%	238,120.15	553.54	47,467.27	4.91
13 Tuition	15.44		N/A		15.44	0.00	0.00	0.00
14 Retirement	152,458.97	0.00	20%	0.00%	0.00	152,458.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,883.58	0.00	N/A	0.00%	7,055.73	827.85	0.00	0.00
29 Flexibility	6,488.96	0.00	N/A	0.00%	6,474.97	13.99	0.00	0.00
61 Building Reserve	77,262.87	0.00	N/A	0.00%	48,045.07	4,217.80	25,000.00	2.58
Total of All Funds	1,710,122.77	215,969.44			324,127.13	734,648.15	651,347.49	67.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADVIEW K-8	99
M1	BROADVIEW 7-8	24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	419,987.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,990.56
D.	At Risk Student	(I-D)	3,976.32
E.	Indian Education For All	(I-E)	2,863.44
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	2,741.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,753.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,250.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	843.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	779,423.21
C.	Maximum Budget Limit	(II-C)	963,785.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	184,362.18
E.	Adopted Budget	(II-E)	963,785.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	830,128.51
H.	Maximum Budget Limit	(II-H)	1,033,045.27
I.	Highest Budget Without a Vote	(II-I)	1,032,461.67
J.	Highest Budget	(II-J)	1,033,045.27
K.	Highest Voted Amount	(II-K)	583.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,032,461.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		103,246.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		83,241.21
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	83,241.21	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,808.43
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,808.43	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,295.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,032,461.67
1.	BASE Budget Limit	(V-A1)	830,128.51	
2.	Over-BASE Budget	(V-A2)	202,333.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		419,987.70
1.	Direct State Aid Paid By State	(V-B1)	419,987.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,990.56
D.	At Risk Student	(V-D)		3,976.32
E.	Indian Education For All	(V-E)		2,863.44
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		2,741.67
H.	Special Education Allowable Cost Payment	(V-H)		18,753.81
I.	Remaining Fund Balance Available	(V-I)		3,808.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		565.31
1.	Actual Non-Levy Revenue	(V-J1)	565.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		337,296.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,035.01	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	310,261.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		830,128.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		202,333.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		202,333.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.91
1.	District Property Tax Levy Mills	(V-U1)	20.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,032,461.67

Budget Uses

Expenditure Budget	0002	1,032,461.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,808.43
Direct State Aid	3110	419,987.70
Quality Educator	3111	38,990.56
At Risk Student	3112	3,976.32
Indian Education For All	3113	2,863.44
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	18,753.81
Data For Achievement	3116	2,741.67
State - Guaranteed Tax Base Aid	3120	27,035.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	456.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	109.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	310,261.26		
Over-BASE Levy	1110(c)	202,333.16		
District Tax Levy			1110	512,594.42
Total Estimated Revenues to Fund Adopted Budget			0004	1,032,461.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	147,410.32

Budget Uses

Expenditure Budget	0002	147,410.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,965.98
Contingency	0006	5,496.60
Over-Schedule	0011	86,947.74
Fund Balance for Budget	TFS48	50,089.40
Operating Reserve	0961	29,482.06
Unreserved Fund Balance Reappropriated	0970	20,607.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	54.60
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,231.29
State - On-Schedule Transportation Reimbursement	3210	30,231.29
District Tax Levy	1110	66,285.80
District Mills	999	6.85
Total Estimated Revenues to Fund Adopted Budget	0004	147,410.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	286,140.96

Budget Uses

Expenditure Budget	0002	286,140.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	238,120.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,120.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	553.54
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,467.27
District Mills	999	4.91
Total Estimated Revenues to Fund Adopted Budget	0004	286,140.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 INTEGRATED CE S BUS	2019	69,196.37	41,517.81	13,839.27	13,839.27
2019 INTERNATIONAL 71 PASS	2018	65,122.00	49,643.12	13,024.40	13,024.40
INTERNATIONAL 71 PASS 2019	2018	65,122.00	48,370.12	13,024.40	13,024.40
2015 International 48 Capacity	2015	75,792.09	106,108.94	15,158.42	7,579.20
2013 Integrated CE S Bus (PB105)	2012	61,562.00	92,343.00	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7T1J9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					47,467.27

13 Tuition Fund

Adopted Budget	0001	15.44

Budget Uses

Expenditure Budget	0002	15.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15.44
Unreserved Fund Balance Reappropriated	0970	15.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	152,458.97

Budget Uses

Expenditure Budget	0002	152,458.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	12.08
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	152,446.89
Total Estimated Revenues to Fund Adopted Budget	0004	152,458.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,883.58

Budget Uses

Expenditure Budget	0002	7,883.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,055.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,055.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17.46
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	810.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,883.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6,488.96

Budget Uses

Expenditure Budget	0002	6,488.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,474.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,474.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	13.99
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,488.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	77,262.87

Budget Uses

Expenditure Budget		0002	77,262.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	48,045.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	48,045.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,217.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,567.80	
Building Reserve Permissive Levy	1110(b)	23,432.20	
District Tax Levy		1110	25,000.00
District Mills		999	2.58
Building Reserve Voted Mills		0134	0.16
Building Reserve Permissive Mills		0135	2.42
Total Estimated Revenues to Fund Adopted Budget		0004	77,262.87

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	25,000.00	25,000.00	1,567.80
Total						1,567.80

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	46	10,038,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	N/A	45	8,080,947
Non-located - 33 Musselshell	N/A	0	1,376,312
Non-located - 48 Stillwater	N/A	1	581,615

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Mike Tuszynski

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	781,746.17	173,947.24	10%	22.25%	16,168.22	413,167.26	352,410.69	35.10
10 Transportation	85,768.80	17,153.76	20%	20.00%	8,063.32	29,834.68	47,870.80	4.77
11 Bus Depreciation Reserve	265,637.21	0.00	N/A	0.00%	240,137.17	0.00	25,500.04	2.54
13 Tuition	1,396.02		N/A		1,396.02	3.47	0.00	0.00
14 Retirement	93,340.62	0.00	20%	0.00%	9,013.91	84,326.71		
17 Adult Education	15,168.63	0.00	35%	0.00%	15,168.63	37.58	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,220.16	0.00	N/A	0.00%	2,636.06	584.10	0.00	0.00
29 Flexibility	11,557.01	0.00	N/A	0.00%	11,528.41	28.60	0.00	0.00
61 Building Reserve	86,168.80	0.00	N/A	0.00%	53,297.80	7,871.00	25,000.00	2.49
Total of All Funds	1,344,003.42	191,101.00			357,409.54	535,853.40	450,781.53	44.90

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROADVIEW HS 9-12 46

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	306,239.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,637.44
D.	At Risk Student	(I-D)	1,296.63
E.	Indian Education For All	(I-E)	1,070.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,025.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,875.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,337.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,238.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	554,343.59
C.	Maximum Budget Limit	(II-C)	690,790.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	205,662.78
E.	Adopted Budget	(II-E)	760,006.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	591,670.45
H.	Maximum Budget Limit	(II-H)	737,218.19
I.	Highest Budget Without a Vote	(II-I)	781,746.17
J.	Highest Budget	(II-J)	781,746.17
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	781,746.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,174.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		95,772.62
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	95,772.62	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,168.22
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,168.22	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,115.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		781,746.17
1.	BASE Budget Limit	(V-A1)	591,670.45	
2.	Over-BASE Budget	(V-A2)	190,075.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		306,239.48
1.	Direct State Aid Paid By State	(V-B1)	306,239.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,637.44
D.	At Risk Student	(V-D)		1,296.63
E.	Indian Education For All	(V-E)		1,070.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,025.34
H.	Special Education Allowable Cost Payment	(V-H)		11,875.34
I.	Remaining Fund Balance Available	(V-I)		16,168.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		493.69
1.	Actual Non-Levy Revenue	(V-J1)	493.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		230,863.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	68,528.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	162,334.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		591,670.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		190,075.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,075.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.17
U.	Over-BASE Mills	(V-U)		18.93
1.	District Property Tax Levy Mills	(V-U1)	18.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	781,746.17

Budget Uses

Expenditure Budget	0002	781,746.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,168.22
Direct State Aid	3110	306,239.48
Quality Educator	3111	22,637.44
At Risk Student	3112	1,296.63
Indian Education For All	3113	1,070.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,875.34
Data For Achievement	3116	1,025.34
State - Guaranteed Tax Base Aid	3120	68,528.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	408.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	85.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	162,334.97		
Over-BASE Levy	1110(c)	190,075.72		
District Tax Levy			1110	352,410.69
Total Estimated Revenues to Fund Adopted Budget			0004	781,746.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,768.80

Budget Uses

Expenditure Budget	0002	85,768.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,072.80
Contingency	0006	2,707.28
Over-Schedule	0011	55,988.72
Fund Balance for Budget	TFS48	25,217.08
Operating Reserve	0961	17,153.76
Unreserved Fund Balance Reappropriated	0970	8,063.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	54.60
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,890.04
State - On-Schedule Transportation Reimbursement	3210	14,890.04
District Tax Levy	1110	47,870.80
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	85,768.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	265,637.21

Budget Uses

Expenditure Budget	0002	265,637.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	240,137.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	240,137.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,500.04
District Mills	999	2.54
Total Estimated Revenues to Fund Adopted Budget	0004	265,637.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 INTEGRATED CE S BUS	2019	31,088.22	18,652.92	6,217.64	6,217.64
2019 INTERNATIONAL 71 PASS	2018	29,258.00	22,760.88	5,851.60	5,851.60
INTERNATIONAL 71 PASS 2019	2018	29,258.00	22,133.88	5,851.60	5,851.60
International 48 Capacity	2015	75,792.09	106,108.94	15,158.42	7,579.20
2013 iNTEGRATED CE S BUS (PB105)	2012	33,149.00	49,723.50	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7TIJ9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					25,500.04

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13 Tuition Fund

Adopted Budget	0001	1,396.02

Budget Uses

Expenditure Budget	0002	1,396.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,396.02
Unreserved Fund Balance Reappropriated	0970	1,396.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3.47
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,396.02
Estimated Revenues Exceeding Adopted Budget	0004a	3.47

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14 Retirement Fund

Adopted Budget	0001	93,340.62

Budget Uses

Expenditure Budget	0002	93,340.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,013.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,013.91

Estimated Funding Sources

Interest Earnings	1510	472.44
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,854.27
Total Estimated Revenues to Fund Adopted Budget	0004	93,340.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,168.63

Budget Uses

Expenditure Budget	0002	15,168.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,168.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,168.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	37.58
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,168.63
Estimated Revenues Exceeding Adopted Budget	0004a	37.58

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,220.16

Budget Uses

Expenditure Budget	0002	3,220.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,636.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,636.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6.50
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	577.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,220.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	11,557.01

Budget Uses

Expenditure Budget	0002	11,557.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,528.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,528.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	28.60
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,557.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	86,168.80

Budget Uses

Expenditure Budget		0002	86,168.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,297.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,297.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,871.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	13,251.00	
Building Reserve Permissive Levy	1110(b)	11,749.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.49
Building Reserve Voted Mills		0134	1.32
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	86,168.80

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	25,000.00	25,000.00	13,251.00
Total						13,251.00

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 108	N/A	751,317

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ronald Shanks

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	834,652.34	83,540.09	10%	10.01%	75,144.23	742,639.61	16,868.50	22.47
10 Transportation	41,800.00	7,571.57	20%	18.11%	0.00	41,800.00	0.00	0.00
11 Bus Depreciation Reserve	224,667.00	0.00	N/A	0.00%	155,937.00	0.00	68,730.00	91.48
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	195,000.00	37,532.94	20%	19.25%	0.00	195,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,166.56	0.00	N/A	0.00%	3,351.75	814.81	0.00	0.00
29 Flexibility	19,879.42	0.00	N/A	0.00%	19,879.42	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,320,165.32	128,644.60			254,312.40	980,254.42	85,598.50	113.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROCKTON K-6	79 *
M1	BROCKTON 7-8	29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	383,878.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,247.42
D.	At Risk Student	(I-D)	11,906.48
E.	Indian Education For All	(I-E)	2,514.24
F.	American Indian Achievement Gap	(I-F)	22,213.00
G.	Data For Achievement	(I-G)	2,407.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,284.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,336.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,333.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	859,417.71
C.	Maximum Budget Limit	(II-C)	1,066,892.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	859,417.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	834,652.34
H.	Maximum Budget Limit	(II-H)	1,037,982.50
I.	Highest Budget Without a Vote	(II-I)	834,652.34
J.	Highest Budget	(II-J)	1,037,982.50
K.	Highest Voted Amount	(II-K)	203,330.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	834,652.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,465.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		74.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	74.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		75,144.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	75,144.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,684.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		834,652.34
1.	BASE Budget Limit	(V-A1)	834,652.34	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		383,878.59
1.	Direct State Aid Paid By State	(V-B1)	383,878.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,247.42
D.	At Risk Student	(V-D)		11,906.48
E.	Indian Education For All	(V-E)		2,514.24
F.	American Indian Achievement Gap	(V-F)		22,213.00
G.	Data For Achievement	(V-G)		2,407.32
H.	Special Education Allowable Cost Payment	(V-H)		47,284.57
I.	Remaining Fund Balance Available	(V-I)		75,144.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		5.48
1.	Actual Non-Levy Revenue	(V-J1)	5.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		249,051.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	232,182.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	16,868.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		834,652.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	834,652.34

Budget Uses

Expenditure Budget	0002	834,652.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	75,144.23
Direct State Aid	3110	383,878.59
Quality Educator	3111	40,247.42
At Risk Student	3112	11,906.48
Indian Education For All	3113	2,514.24
American Indian Achievement Gap	3114	22,213.00
State Special Education Allowable Cost Payment to Districts	3115	47,284.57
Data For Achievement	3116	2,407.32
State - Guaranteed Tax Base Aid	3120	232,182.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	5.48
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	16,868.50		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	16,868.50
Total Estimated Revenues to Fund Adopted Budget			0004	834,652.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	41,800.00

Budget Uses

Expenditure Budget	0002	41,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,000.00
Contingency	0006	3,800.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	7,571.57
Operating Reserve	0961	7,571.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,900.00
State - On-Schedule Transportation Reimbursement	3210	20,900.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	224,667.00

Budget Uses

Expenditure Budget	0002	224,667.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,937.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,937.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	68,730.00
District Mills	999	91.48
Total Estimated Revenues to Fund Adopted Budget	0004	224,667.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Chevrolet Express 14 passenger with lift	2021	44,900.00	46,786.88	8,980.00	8,980.00
2007 Motor Coach	2019	98,000.00	39,200.00	19,600.00	19,600.00
2020 Bluebird Wheelchair Lift Equipped	2019	119,750.00	47,900.00	23,950.00	23,950.00
2017 Bluebird	2017	81,000.00	64,800.00	16,200.00	16,200.00
Total					68,730.00

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,532.94
Operating Reserve	0961	37,532.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,166.56

Budget Uses

Expenditure Budget	0002	4,166.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,351.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,351.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	814.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,166.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-37836051

29 Flexibility Fund

Adopted Budget	0001	19,879.42

Budget Uses

Expenditure Budget	0002	19,879.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,879.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,879.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,879.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-98754000

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	44	775,606

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ronald Shanks

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-98754000

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	597,125.30	59,750.74	10%	10.01%	27,985.40	556,513.60	12,626.30	16.35
10 Transportation	41,800.00	4,580.78	20%	10.96%	0.00	41,800.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	13,867.32	181,132.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	582.93	1,105.12	N/A	189.58%	0.00	582.93	0.00	0.00
29 Flexibility	14,150.94	0.00	N/A	0.00%	14,150.94	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	848,659.17	104,436.64			56,003.66	780,029.21	12,626.30	16.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-98754000

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROCKTON HS 9-12 44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	299,434.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,717.10
D.	At Risk Student	(I-D)	3,843.28
E.	Indian Education For All	(I-E)	1,024.32
F.	American Indian Achievement Gap	(I-F)	9,618.00
G.	Data For Achievement	(I-G)	980.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,676.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,236.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,368.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	521,053.97
C.	Maximum Budget Limit	(II-C)	642,423.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	521,053.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	597,125.30
H.	Maximum Budget Limit	(II-H)	736,669.78
I.	Highest Budget Without a Vote	(II-I)	597,125.30
J.	Highest Budget	(II-J)	736,669.78
K.	Highest Voted Amount	(II-K)	139,544.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	597,125.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		59,712.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		38.21
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	38.21	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		27,985.40
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	27,985.40	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,736.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		597,125.30
1.	BASE Budget Limit	(V-A1)	597,125.30	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		299,434.57
1.	Direct State Aid Paid By State	(V-B1)	299,434.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,717.10
D.	At Risk Student	(V-D)		3,843.28
E.	Indian Education For All	(V-E)		1,024.32
F.	American Indian Achievement Gap	(V-F)		9,618.00
G.	Data For Achievement	(V-G)		980.76
H.	Special Education Allowable Cost Payment	(V-H)		13,676.15
I.	Remaining Fund Balance Available	(V-I)		27,985.40
J.	Non-Levy Revenue and Funding Sources	(V-J)		2.62
1.	Actual Non-Levy Revenue	(V-J1)	2.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		214,843.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	202,216.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,626.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		597,125.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.35
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-98754000

01 General Fund

Adopted Budget	0001	597,125.30

Budget Uses

Expenditure Budget	0002	597,125.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	27,985.40
Direct State Aid	3110	299,434.57
Quality Educator	3111	25,717.10
At Risk Student	3112	3,843.28
Indian Education For All	3113	1,024.32
American Indian Achievement Gap	3114	9,618.00
State Special Education Allowable Cost Payment to Districts	3115	13,676.15
Data For Achievement	3116	980.76
State - Guaranteed Tax Base Aid	3120	202,216.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	2.62
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,626.30		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	12,626.30
Total Estimated Revenues to Fund Adopted Budget			0004	597,125.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	41,800.00

Budget Uses

Expenditure Budget	0002	41,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,000.00
Contingency	0006	3,800.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,580.78
Operating Reserve	0961	4,580.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,900.00
State - On-Schedule Transportation Reimbursement	3210	20,900.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	142,132.68
Add To Fund Balance	0003	52,867.32
Fund Balance for Budget	TFS48	52,867.32
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	13,867.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	181,132.68
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	582.93

Budget Uses

Expenditure Budget	0002	582.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,105.12
Operating Reserve	0961	1,105.12
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	582.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	582.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-98754000

29 Flexibility Fund

Adopted Budget	0001	14,150.94

Budget Uses

Expenditure Budget	0002	14,150.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,150.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,150.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,150.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-98754000

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	5,071,016

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Albin

(Signature) (Date)

Chairperson, School Trustees: Heather Nevins

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	115,071.31	11,507.13	10%	10.00%	17,260.70	55,191.39	42,619.22	8.41
10 Transportation	80,000.00	16,000.00	20%	20.00%	19,821.98	17,869.50	42,308.52	8.34
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,153.14		N/A		35,258.59	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	9,575.62	10,424.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,224.70	0.00	N/A	0.00%	25,133.05	91.65	0.00	0.00
29 Flexibility	596,063.81	0.00	N/A	0.00%	196,063.81	400,000.00	0.00	0.00
61 Building Reserve	348,237.88	0.00	N/A	0.00%	348,237.88	0.00	0.00	0.00
Total of All Funds	1,187,750.84	31,507.13			651,351.63	483,576.92	84,927.74	16.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BRORSON K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	23,116.92
B.	Mandatory Non-isolated Levy	(I-B)	23,116.92
C.	Quality Educator	(I-C)	8,766.80
D.	At Risk Student	(I-D)	374.00
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,067.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	88,132.45
C.	Maximum Budget Limit	(II-C)	108,738.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	108,738.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,886.98
H.	Maximum Budget Limit	(II-H)	115,071.32
I.	Highest Budget Without a Vote	(II-I)	115,071.31
J.	Highest Budget	(II-J)	115,071.32
K.	Highest Voted Amount	(II-K)	0.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	115,071.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,507.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,260.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,260.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,767.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		115,071.31
1.	BASE Budget Limit	(V-A1)	93,886.98	
2.	Over-BASE Budget	(V-A2)	21,184.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
1.	Direct State Aid Paid By State	(V-B1)	23,116.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	23,116.92	
C.	Quality Educator	(V-C)		8,766.80
D.	At Risk Student	(V-D)		374.00
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		1,067.29
I.	Remaining Fund Balance Available	(V-I)		17,260.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		317.49
1.	Actual Non-Levy Revenue	(V-J1)	317.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		19,502.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,502.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,886.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,184.33
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	21,184.33	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,184.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		4.56
S.	BASE Mills - Elementary	(V-S)		3.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	115,071.31

Budget Uses

Expenditure Budget	0002	115,071.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,260.70
Direct State Aid	3110	23,116.92
Quality Educator	3111	8,766.80
At Risk Student	3112	374.00
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,067.29
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	317.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	21,184.33
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes		1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	23,116.92	
BASE Levy	1110(b)	19,502.30	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	42,619.22
Total Estimated Revenues to Fund Adopted Budget		0004	115,071.31
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,245.00
Contingency	0006	1,624.50
Over-Schedule	0011	62,130.50
Fund Balance for Budget	TFS48	35,821.98
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	19,821.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,934.75
State - On-Schedule Transportation Reimbursement	3210	8,934.75
District Tax Levy	1110	42,308.52
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,153.14

Budget Uses

Expenditure Budget	0002	3,153.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,258.59
Unreserved Fund Balance Reappropriated	0970	35,258.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,153.14
Estimated Revenues Exceeding Adopted Budget	0004a	32,105.45

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,575.62
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	9,575.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,424.38
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,224.70

Budget Uses

Expenditure Budget	0002	25,224.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,133.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,133.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,224.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

29 Flexibility Fund

Adopted Budget	0001	596,063.81

Budget Uses

Expenditure Budget	0002	596,063.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,063.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	196,063.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	596,063.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0749 Brorson Elem

Submit ID: 0749-56908646

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	348,237.88

Budget Uses

Expenditure Budget	0002	348,237.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	348,237.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	348,237.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	348,237.88

Budget Report
FY 2023

18 Glacier

Submit ID: 0400-13814157

0400 Browning Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,357	N/A	8,082,160

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Crystal Tailfeathers

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
18 Glacier
0400 Browning Elem

Submit ID: 0400-13814157

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,832,241.63	883,124.16	10%	10.00%	0.00	8,245,232.73	587,008.90	72.61
10 Transportation	964,800.00	0.00	20%	0.00%	0.00	273,098.01	691,701.99	85.58
11 Bus Depreciation Reserve	1,606,638.41	0.00	N/A	0.00%	1,242,756.56	0.00	363,881.85	45.02
13 Tuition	32,138.69		N/A		32,138.69	0.00	0.00	0.00
14 Retirement	2,161,834.41	432,366.88	20%	20.00%	55,445.73	2,106,388.68		
17 Adult Education	33,769.92	0.00	35%	0.00%	33,769.62	0.00	0.30	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,583.24	0.00	N/A	0.00%	66,301.25	8,281.99	0.00	0.00
29 Flexibility	496,001.71	0.00	N/A	0.00%	496,001.71	0.00	0.00	0.00
61 Building Reserve	295,462.19	0.00	N/A	0.00%	125,692.19	125,349.33	44,420.67	5.50
Total of All Funds	14,497,470.20	1,315,491.04			2,052,105.75	10,758,350.74	1,687,013.71	208.71

50 Debt Service **Tax Jurisdiction**								
2008-1	351,868.00	0.00	20-9-438	0.00%	0.00	0.00	351,868.00	43.54
Revenue	0.00	0.00	20-9-438	0.00%	411,820.37	400,975.00	0.00	0.00

Budget Report
FY 2023

18 Glacier

0400 Browning Elem

Submit ID: 0400-13814157

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROWNING K-6	1,055 *
E2	BABB K-8	29 *
M1	BROWNING 7-8	273 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,902,102.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	459,328.24
D.	At Risk Student	(I-D)	161,628.39
E.	Indian Education For All	(I-E)	31,590.96
F.	American Indian Achievement Gap	(I-F)	262,434.00
G.	Data For Achievement	(I-G)	30,247.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	396,306.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	101,818.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,407
B.	BASE Budget Limit	(II-B)	8,668,771.80
C.	Maximum Budget Limit	(II-C)	10,713,427.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	348,554.66
E.	Adopted Budget	(II-E)	9,017,326.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,483,686.97
H.	Maximum Budget Limit	(II-H)	10,368,301.44
I.	Highest Budget Without a Vote	(II-I)	8,832,241.63
J.	Highest Budget	(II-J)	10,368,301.44
K.	Highest Voted Amount	(II-K)	1,536,059.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,832,241.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		883,124.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		883,124.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,832,241.63
1.	BASE Budget Limit	(V-A1)	8,483,686.97	
2.	Over-BASE Budget	(V-A2)	348,554.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,902,102.96
1.	Direct State Aid Paid By State	(V-B1)	3,902,102.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		459,328.24
D.	At Risk Student	(V-D)		161,628.39
E.	Indian Education For All	(V-E)		31,590.96
F.	American Indian Achievement Gap	(V-F)		262,434.00
G.	Data For Achievement	(V-G)		30,247.53
H.	Special Education Allowable Cost Payment	(V-H)		396,306.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,240,048.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,001,594.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	238,454.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,483,686.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,554.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		348,554.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		43.13
1.	District Property Tax Levy Mills	(V-U1)	43.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	8,832,241.63

Budget Uses

Expenditure Budget	0002	8,832,241.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,902,102.96
Quality Educator	3111	459,328.24
At Risk Student	3112	161,628.39
Indian Education For All	3113	31,590.96
American Indian Achievement Gap	3114	262,434.00
State Special Education Allowable Cost Payment to Districts	3115	396,306.01
Data For Achievement	3116	30,247.53
State - Guaranteed Tax Base Aid	3120	3,001,594.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	238,454.24		
Over-BASE Levy	1110(c)	348,554.66		
District Tax Levy			1110	587,008.90
Total Estimated Revenues to Fund Adopted Budget			0004	8,832,241.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	964,800.00

Budget Uses

Expenditure Budget	0002	804,000.00
Add To Fund Balance	0003	160,800.00

Transportation Schedule Data

On-Schedule	0005	248,270.93
Contingency	0006	24,827.08
Over-Schedule	0011	691,701.99
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	136,549.00
State - On-Schedule Transportation Reimbursement	3210	136,549.01
District Tax Levy	1110	691,701.99
District Mills	999	85.58
Total Estimated Revenues to Fund Adopted Budget	0004	964,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,606,638.41

Budget Uses

Expenditure Budget	0002	1,606,638.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,242,756.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,242,756.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	363,881.85
District Mills	999	45.02
Total Estimated Revenues to Fund Adopted Budget	0004	1,606,638.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Extended Stop Arms	2022	55,878.75	0.00	11,175.75	11,175.75
Highline Communication Base Station	2022	32,625.00	0.00	6,525.00	6,525.00
Pro Video Video Systems	2022	49,091.51	0.00	9,818.30	9,818.30
2020 Bird Blue 77 Passenger Bus	2020	64,800.00	25,920.00	12,960.00	12,960.00
2020 Blue Bird 33 Passenger Bus	2020	71,400.00	28,560.00	14,280.00	14,280.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	59,400.00	23,760.00	11,880.00	11,880.00
2020 Ultra Coachliner SE	2020	185,531.00	74,212.40	37,106.20	37,106.20
2007 MCI	2018	122,272.00	97,817.60	24,454.40	24,454.40
2019 Blue Bird - Propane 6324	2018	52,058.00	41,646.40	10,411.60	10,411.60
2019 Blue Bird - Propane 6325	2018	52,058.00	41,646.40	10,411.60	10,411.60
2019 Blue Bird Vision - Propane 5205	2018	54,539.00	43,631.20	10,907.80	10,907.80
2019 Blue Bird Vision - Propane 6510	2018	57,862.00	46,289.20	11,572.40	11,572.40
2019 Blue BirdVision-Propane 6511	2018	58,537.00	46,829.60	11,707.40	11,707.40
2005 MCI J4500 Coach	2016	97,970.00	117,564.00	19,594.00	19,594.00
2016 - 77 Pass propane bus	2016	56,700.00	68,040.00	11,340.00	11,340.00
2016 - 77 Pass propane bus (1 of 2)	2016	56,700.00	68,040.00	11,340.00	11,340.00

2016 Blue Bird 77 Passenger School Bus 60% Elementary	2016	56,700.00	22,680.00	11,340.00	11,340.00
2016 Lift bus - propane	2016	59,700.00	71,640.00	11,940.00	11,940.00
2017 Blue Bird propane - Body # F470017	2016	55,502.00	66,602.40	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470018	2016	55,502.00	66,602.40	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470020	2016	55,502.00	66,602.40	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470021	2016	55,502.00	66,602.40	11,100.40	11,100.40
2017 Blue Bird propane - Body # F470022	2016	55,502.00	66,602.40	11,100.40	11,100.40
2017 Blue Bird propane - Body #F470019	2016	55,502.00	66,602.40	11,100.40	11,100.40
2016 Blue Bird Vision-propane Body#F453880	2015	48,515.00	58,218.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453882	2015	48,515.00	58,218.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453883	2015	48,515.00	58,218.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453884	2015	48,515.00	58,218.00	9,703.00	9,703.00
2016 Blue Bird Vision-propane Body#F453885	2015	48,515.00	58,218.00	9,703.00	9,703.00
2004 Blue Bird Coach	2008	138,000.00	207,000.00	N/A	NA
2005 Blue Bird - 42 Pass - 7679	2005	59,101.80	88,652.70	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2005	52,800.00	79,200.00	N/A	NA
2006 Blue Bird - 84 pass - 6496	2005	52,800.00	79,200.00	N/A	NA
2004 Blue Bird - 66 Pass - 7460	2003	41,033.40	61,550.10	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	43,950.00	65,925.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	43,950.00	65,925.00	N/A	NA
1162-Motorola Radio	1998	957.00	1,435.50	N/A	NA
2237-Motorola Radio	1998	957.00	1,435.50	N/A	NA
781A-Motorola Radio	1998	957.00	1,435.50	N/A	NA
Blue Bird - 90 Pass- 0059	1998	48,983.40	73,475.10	N/A	NA
Video Cameras	1998	11,457.00	17,185.50	N/A	NA
0645-Motorola Radio	1997	957.00	1,435.50	N/A	NA
776 TVQ 1553	1996	802.20	1,203.30	N/A	NA
776 TVQ 1554	1996	802.20	1,203.30	N/A	NA
776 TVQ 1635	1996	802.20	1,203.30	N/A	NA
Total					363,881.85

13 Tuition Fund

Adopted Budget	0001	32,138.69

Budget Uses

Expenditure Budget	0002	32,138.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,138.69
Unreserved Fund Balance Reappropriated	0970	32,138.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,138.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,161,834.41

Budget Uses

Expenditure Budget	0002	2,161,834.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	487,812.61
Operating Reserve	0961	432,366.88
Unreserved Fund Balance Reappropriated	0970	55,445.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,106,388.68
Total Estimated Revenues to Fund Adopted Budget	0004	2,161,834.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,769.92

Budget Uses

Expenditure Budget	0002	33,769.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,769.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,769.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.30
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,769.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,583.24

Budget Uses

Expenditure Budget	0002	74,583.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,301.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,301.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,281.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,583.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	496,001.71

Budget Uses

Expenditure Budget	0002	496,001.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	496,001.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	496,001.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	496,001.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

2008-1

Taxable Value		8,082,160.00
Adopted Budget	0001	351,868.00

Budget Uses

Expenditure Budget	0002	351,868.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	351,868.00
Jurisdiction Mills	999	43.54
Total Estimated Revenues to Fund Adopted Budget	0004	351,868.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/25/2021	06/30/2024	2,300,000.00	1,380,000.00	340,000.00	11,868.00	0.00
Total Bond Requirements							351,868.00
Total Debt Service Requirements						0002	351,868.00

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Revenue

Taxable Value		8,082,160.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	411,820.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	411,820.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	400,975.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	812,795.37

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Revenue Bond

Adopted Budget	0001	392,075.00

Budget Uses

Expenditure Budget	0002	392,075.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	392,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/15/2020	10/01/2032	3,955,000.00	3,390,000.00	285,000.00	105,975.00	1,100.00
Total Bond Requirements							392,075.00
Total Debt Service Requirements						0002	392,075.00

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61 Building Reserve Fund

Adopted Budget		0001	295,462.19

Budget Uses

Expenditure Budget		0002	295,462.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,692.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,692.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	125,349.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,420.67	
District Tax Levy		1110	44,420.67
District Mills		999	5.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.50
Total Estimated Revenues to Fund Adopted Budget		0004	295,462.19

Budget Report
FY 2023

18 Glacier

0401 Browning H S

Submit ID: 0401-60348692

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	581	10,510,786

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Crystal Tailfeathers

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

18 Glacier

0401 Browning H S

Submit ID: 0401-60348692

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,338,309.99	433,830.99	10%	10.00%	0.00	4,170,902.35	167,407.64	15.89
10 Transportation	727,200.00	41,231.06	20%	5.67%	0.00	153,466.16	573,733.84	54.59
11 Bus Depreciation Reserve	811,420.74	0.00	N/A	0.00%	588,947.88	0.00	222,472.86	21.17
13 Tuition	193.62		N/A		190.14	0.00	3.48	0.00
14 Retirement	1,043,005.78	58,089.74	20%	5.57%	0.00	1,043,005.78		
17 Adult Education	3,941.08	0.00	35%	0.00%	3,941.08	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,599.66	0.00	N/A	0.00%	46,364.49	4,235.17	0.00	0.00
29 Flexibility	293,615.24	0.00	N/A	0.00%	293,615.24	0.00	0.00	0.00
61 Building Reserve	113,934.05	0.00	N/A	0.00%	32,384.05	56,044.51	25,505.49	2.43
Total of All Funds	7,382,220.16	533,151.79			965,442.88	5,427,653.97	989,123.31	94.08

50 Debt Service								
Tax Jurisdiction								
2008-HS	237,969.50	0.00	20-9-438	0.00%	0.00	0.00	237,969.50	22.64
Revenue	0.00	0.00	20-9-438	0.00%	242,400.00	242,400.00	0.00	0.00

Budget Report
FY 2023

18 Glacier

0401 Browning H S

Submit ID: 0401-60348692

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROWNING HS 9-12 581 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,094,446.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	171,916.08
D.	At Risk Student	(I-D)	59,949.60
E.	Indian Education For All	(I-E)	13,525.68
F.	American Indian Achievement Gap	(I-F)	123,431.00
G.	Data For Achievement	(I-G)	12,950.49
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	148,633.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	97,297.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	605
B.	BASE Budget Limit	(II-B)	4,397,348.37
C.	Maximum Budget Limit	(II-C)	5,437,321.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,397,348.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,338,309.99
H.	Maximum Budget Limit	(II-H)	5,364,602.77
I.	Highest Budget Without a Vote	(II-I)	4,338,309.99
J.	Highest Budget	(II-J)	5,364,602.77
K.	Highest Voted Amount	(II-K)	1,026,292.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,338,309.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		433,830.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		433,830.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,338,309.99
1.	BASE Budget Limit	(V-A1)	4,338,309.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,094,446.21
1.	Direct State Aid Paid By State	(V-B1)	2,094,446.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		171,916.08
D.	At Risk Student	(V-D)		59,949.60
E.	Indian Education For All	(V-E)		13,525.68
F.	American Indian Achievement Gap	(V-F)		123,431.00
G.	Data For Achievement	(V-G)		12,950.49
H.	Special Education Allowable Cost Payment	(V-H)		148,633.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,713,456.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,546,049.33	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,407.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,338,309.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.89
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,338,309.99

Budget Uses

Expenditure Budget	0002	4,338,309.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,094,446.21
Quality Educator	3111	171,916.08
At Risk Student	3112	59,949.60
Indian Education For All	3113	13,525.68
American Indian Achievement Gap	3114	123,431.00
State Special Education Allowable Cost Payment to Districts	3115	148,633.96
Data For Achievement	3116	12,950.49
State - Guaranteed Tax Base Aid	3120	1,546,049.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,407.64		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	167,407.64
Total Estimated Revenues to Fund Adopted Budget			0004	4,338,309.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	727,200.00

Budget Uses

Expenditure Budget	0002	647,231.06
Add To Fund Balance	0003	79,968.94

Transportation Schedule Data

On-Schedule	0005	139,514.69
Contingency	0006	13,951.47
Over-Schedule	0011	573,733.84
Fund Balance for Budget	TFS48	41,231.06
Operating Reserve	0961	41,231.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	76,733.08
State - On-Schedule Transportation Reimbursement	3210	76,733.08
District Tax Levy	1110	573,733.84
District Mills	999	54.59
Total Estimated Revenues to Fund Adopted Budget	0004	727,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	811,420.74

Budget Uses

Expenditure Budget	0002	811,420.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	588,947.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	588,947.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	222,472.86
District Mills	999	21.17
Total Estimated Revenues to Fund Adopted Budget	0004	811,420.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Extended Stop Arms	2022	18,626.25	0.00	3,725.25	3,725.25
Highline Communication Base Station	2022	10,875.00	0.00	2,175.00	2,175.00
Pro Vision Video Systems	2022	32,547.04	0.00	6,509.41	6,509.41
2020 Blue Bird 77 Passenger Bus	2020	43,200.00	17,280.00	8,640.00	8,640.00
2020 Blue Bird Passenger 33 Bus	2020	47,600.00	19,040.00	9,520.00	9,520.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	39,600.00	15,840.00	7,920.00	7,920.00
2020 Blue Bird Vision - Propane	2020	23,300.00	9,320.00	4,660.00	4,660.00
2020 Ultra Coachliner SE	2020	61,844.00	24,737.60	12,368.80	12,368.80
2007 MCI	2018	81,514.00	65,211.20	16,302.80	16,302.80
2019 Blue Bird - Propane 6324	2018	34,706.00	27,764.80	6,941.20	6,941.20
2019 Blue Bird - Propane 6325	2018	34,706.00	27,764.80	6,941.20	6,941.20
2019 Blue Bird - Propane 6509	2018	36,360.00	29,088.00	7,272.00	7,272.00
2019 Blue Bird Vision-Propane6511	2018	39,025.00	31,220.00	7,805.00	7,805.00
2019 BlueBird Vision - Propane 6510	2018	38,575.00	30,860.00	7,715.00	7,715.00
2005 MCI J4500 Coach	2016	65,314.00	78,376.80	13,062.80	13,062.80
2016 - 77 Pass propane bus	2016	37,800.00	45,360.00	7,560.00	7,560.00
2016 - 77 Pass propane bus (1 of 2)	2016	37,800.00	45,360.00	7,560.00	7,560.00

2016 Blue Bird 77 Passenger School Bus 40% High School	2016	37,800.00	15,120.00	7,560.00	7,560.00
2016 Lift bus - propane	2016	39,800.00	47,760.00	7,960.00	7,960.00
2017 Blue Bird propane - Body # F470017	2016	37,000.00	44,400.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470018	2016	37,000.00	44,400.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470019	2016	37,000.00	44,400.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470020	2016	37,000.00	44,400.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470021	2016	37,000.00	44,400.00	7,400.00	7,400.00
2017 Blue Bird propane - Body # F470022	2016	37,000.00	44,400.00	7,400.00	7,400.00
2016 Blue Bird Vision-propane Body#F453882	2015	32,343.00	38,811.60	6,468.60	6,468.60
2016 Blue Bird Vision-propane Body#F453883	2015	32,343.00	38,811.60	6,468.60	6,468.60
2016 Blue Bird Vision-propane Body#F453884	2015	32,343.00	38,811.60	6,468.60	6,468.60
2016 Blue Bird Vision-propane Body#F453885	2015	32,343.00	38,811.60	6,468.60	6,468.60
2006 Blue Bird - 84 Pass - 6495	2006	35,200.00	52,800.00	N/A	NA
2006 Blue bird - 84 Pass - 6496	2006	35,200.00	52,800.00	N/A	NA
2005 Blue Bird - 42 Pass - 7679	2005	39,401.20	59,101.80	N/A	NA
2004 Blue Bird - 66 Pass - 7460	2003	27,355.60	41,033.40	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	29,300.00	43,950.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	29,300.00	43,950.00	N/A	NA
1162-Motorola Radio	1998	638.00	957.00	N/A	NA
2237-Motorola Radio	1998	638.00	957.00	N/A	NA
781A-Motorola Radio	1998	638.00	957.00	N/A	NA
Blue Bird 90 Pass -0059	1998	32,655.60	48,983.40	N/A	NA
Video Cameras	1998	7,638.00	11,457.00	N/A	NA
0645-Motorola Radio	1997	638.00	957.00	N/A	NA
776 TVQ 1553	1996	534.80	802.20	N/A	NA
776 TVQ 1554	1996	534.80	802.20	N/A	NA
776 TVQ1635	1996	534.80	802.20	N/A	NA
Total					222,472.86

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0401 Browning H S

Submit ID: 0401-60348692

13 Tuition Fund

Adopted Budget	0001	193.62

Budget Uses

Expenditure Budget	0002	193.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	190.14
Unreserved Fund Balance Reappropriated	0970	190.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3.48
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	193.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,043,005.78

Budget Uses

Expenditure Budget	0002	922,396.52
Add To Fund Balance	0003	120,609.26
Fund Balance for Budget	TFS48	58,089.74
Operating Reserve	0961	58,089.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,043,005.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,043,005.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0401 Browning H S

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17 Adult Education Fund

Adopted Budget	0001	3,941.08

Budget Uses

Expenditure Budget	0002	3,941.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,941.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,941.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,941.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,599.66

Budget Uses

Expenditure Budget	0002	50,599.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,364.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,364.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,235.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,599.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0401 Browning H S

Submit ID: 0401-60348692

29 Flexibility Fund

Adopted Budget	0001	293,615.24

Budget Uses

Expenditure Budget	0002	293,615.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	293,615.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	293,615.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	293,615.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

0401 Browning H S

Submit ID: 0401-60348692

50 Debt Service Fund

2008-HS

Taxable Value		10,510,786.00
Adopted Budget	0001	237,969.50

Budget Uses

Expenditure Budget	0002	237,969.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	237,969.50
Jurisdiction Mills	999	22.64
Total Estimated Revenues to Fund Adopted Budget	0004	237,969.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	03/25/2021	06/30/2027	1,540,000.00	925,000.00	230,000.00	7,969.50	0.00
Total Bond Requirements							237,969.50
Total Debt Service Requirements						0002	237,969.50

Budget Report
FY 2023

18 Glacier

0401 Browning H S

Submit ID: 0401-60348692

Revenue

Taxable Value		10,510,786.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	242,400.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	242,400.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	242,400.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	242,400.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0401-60348692

0401 Browning H S

Revenue Bond

Adopted Budget	0001	275,400.00

Budget Uses

Expenditure Budget	0002	275,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-242,400.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	12/01/2007	10/01/2022	3,045,000.00	-185,000.00	270,000.00	5,400.00	0.00
Total Bond Requirements							275,400.00
Total Debt Service Requirements						0002	275,400.00

61 Building Reserve Fund

Adopted Budget		0001	113,934.05

Budget Uses

Expenditure Budget		0002	113,934.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,384.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,384.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,044.51
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,505.49	
District Tax Levy		1110	25,505.49
District Mills		999	2.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	113,934.05

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,100	N/A	70,634,458

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	21,944,182.68	2,153,211.34	10%	9.81%	0.00	15,551,463.36	6,392,719.32	90.51
10 Transportation	1,660,000.00	332,000.00	20%	20.00%	201,307.20	222,741.20	1,235,951.60	17.50
11 Bus Depreciation Reserve	1,839,205.89	0.00	N/A	0.00%	1,432,138.32	0.00	407,067.57	5.76
13 Tuition	20,000.00		N/A		0.00	0.00	20,000.00	0.28
14 Retirement	3,455,000.00	691,000.00	20%	20.00%	253,215.20	3,201,784.80		
17 Adult Education	170,000.00	59,500.00	35%	35.00%	90,036.00	0.00	79,964.00	1.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	897,929.61	0.00	N/A	0.00%	580,691.89	17,237.72	300,000.00	4.25
29 Flexibility	199,480.71	0.00	N/A	0.00%	199,480.71	0.00	0.00	0.00
61 Building Reserve	1,348,349.01	0.00	N/A	0.00%	991,579.01	191,457.95	165,312.05	2.34
Total of All Funds	31,534,147.90	3,235,711.34			3,748,448.33	19,184,685.03	8,601,014.54	121.77

50 Debt Service **Tax Jurisdiction**								
Butte Elementary	2,752,250.00	374,381.48	20-9-438	13.60%	0.00	0.00	2,752,250.00	38.96

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BUTTE K-6	2,422 *
M1	BUTTE 7-8	678 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,739,704.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	801,650.08
D.	At Risk Student	(I-D)	154,751.40
E.	Indian Education For All	(I-E)	72,168.00
F.	American Indian Achievement Gap	(I-F)	40,304.00
G.	Data For Achievement	(I-G)	69,099.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	627,149.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	168,746.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,107
B.	BASE Budget Limit	(II-B)	17,249,687.91
C.	Maximum Budget Limit	(II-C)	21,447,527.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,189,294.72
E.	Adopted Budget	(II-E)	21,438,982.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,657,510.71
H.	Maximum Budget Limit	(II-H)	21,944,182.68
I.	Highest Budget Without a Vote	(II-I)	21,846,805.43
J.	Highest Budget	(II-J)	21,944,182.68
K.	Highest Voted Amount	(II-K)	97,377.25
L.	Amount Approved on Ballot by Voters	(II-L)	97,377.25
M.	Adopted Budget	(II-M)	21,944,182.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,153,211.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,153,211.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		21,944,182.68
1.	BASE Budget Limit	(V-A1)	17,657,510.71	
2.	Over-BASE Budget	(V-A2)	4,286,671.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,739,704.17
1.	Direct State Aid Paid By State	(V-B1)	8,739,704.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		801,650.08
D.	At Risk Student	(V-D)		154,751.40
E.	Indian Education For All	(V-E)		72,168.00
F.	American Indian Achievement Gap	(V-F)		40,304.00
G.	Data For Achievement	(V-G)		69,099.00
H.	Special Education Allowable Cost Payment	(V-H)		627,149.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,631.34
1.	Actual Non-Levy Revenue	(V-J1)	14,631.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,138,053.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,032,005.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,106,047.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		17,657,510.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,286,671.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,286,671.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		60.69
1.	District Property Tax Levy Mills	(V-U1)	60.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

01 General Fund

Adopted Budget	0001	21,944,182.68

Budget Uses

Expenditure Budget	0002	21,944,182.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	8,739,704.17
Quality Educator	3111	801,650.08
At Risk Student	3112	154,751.40
Indian Education For All	3113	72,168.00
American Indian Achievement Gap	3114	40,304.00
State Special Education Allowable Cost Payment to Districts	3115	627,149.65
Data For Achievement	3116	69,099.00
State - Guaranteed Tax Base Aid	3120	5,032,005.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,605.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,025.74
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,106,047.35		
Over-BASE Levy	1110(c)	4,286,671.97		
District Tax Levy			1110	6,392,719.32
Total Estimated Revenues to Fund Adopted Budget			0004	21,944,182.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,660,000.00

Budget Uses

Expenditure Budget	0002	1,660,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	202,492.00
Contingency	0006	20,249.20
Over-Schedule	0011	1,437,258.80
Fund Balance for Budget	TFS48	533,307.20
Operating Reserve	0961	332,000.00
Unreserved Fund Balance Reappropriated	0970	201,307.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	111,370.60
State - On-Schedule Transportation Reimbursement	3210	111,370.60
District Tax Levy	1110	1,235,951.60
District Mills	999	17.50
Total Estimated Revenues to Fund Adopted Budget	0004	1,660,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,839,205.89

Budget Uses

Expenditure Budget	0002	1,839,205.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,432,138.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,432,138.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	407,067.57
District Mills	999	5.76
Total Estimated Revenues to Fund Adopted Budget	0004	1,839,205.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #125	2021	65,579.63	9,368.52	13,115.93	13,115.93
Bus #126	2021	63,568.75	9,081.25	12,713.75	12,713.75
Bus #127	2021	63,568.75	9,081.25	12,713.75	12,713.75
Bus #128	2021	63,568.75	9,081.25	12,713.75	12,713.75
Bus #129	2021	63,568.75	9,081.25	12,713.75	12,713.75
Bus #130	2021	63,568.75	9,081.25	12,713.75	12,713.75
Bus 1	2018	71,120.50	40,640.28	14,224.10	14,224.10
Bus 2	2018	71,120.50	40,640.28	14,224.10	14,224.10
Bus 3	2018	71,120.50	40,640.28	14,224.10	14,224.10
Bus 119	2017	47,368.54	33,834.65	9,473.71	9,473.71
Bus 120	2017	47,368.54	33,834.65	9,473.71	9,473.71
Bus 121	2017	47,368.54	33,834.65	9,473.71	9,473.71
Bus 122	2017	47,368.54	33,834.65	9,473.71	9,473.71
Bus 123	2017	47,368.54	33,834.65	9,473.71	9,473.71
Bus 124	2017	47,368.54	33,834.65	9,473.71	9,473.71
Bus 112	2016	55,897.43	47,163.37	11,179.49	11,179.49
Bus 113	2016	55,894.43	47,163.37	11,178.89	11,178.89
Bus 114	2016	55,894.43	47,163.37	11,178.89	11,178.89
Bus 115	2016	55,894.43	47,163.37	11,178.89	11,178.89
Bus 116	2016	55,894.43	47,163.37	11,178.89	11,178.89
Bus 117	2016	55,897.43	47,163.37	11,179.49	11,179.49
Bus 118 W/C	2016	57,989.69	48,867.95	11,597.94	11,597.94
Bus 105	2014	62,913.00	75,495.60	12,582.60	12,582.60
Bus 106	2014	62,913.00	75,495.60	12,582.60	12,582.60
Bus 107	2014	62,913.00	75,495.60	12,582.60	12,582.60
Bus 108	2014	62,913.00	75,495.60	12,582.60	12,582.60
Bus 109	2014	62,913.00	75,495.60	12,582.60	12,582.60
Bus 110	2014	58,826.00	70,591.20	11,765.20	11,765.20
Bus 111	2014	62,913.00	75,495.60	12,582.60	12,582.60
Radio 111	2014	201.00	212.48	40.20	40.20
Radio-105	2013	257.95	338.26	51.59	48.67
Radio-106	2013	257.95	309.54	51.59	51.59
Radio-107	2013	257.95	309.54	51.59	51.59
Radio-108	2013	257.95	309.54	51.59	51.59
Radio-109	2013	257.95	309.54	51.59	51.59
Radio-110	2013	257.95	309.54	51.59	51.59
Van Hool C2045 Liner	2012	322,806.00	387,367.20	64,561.20	64,561.20
Radio 104	2011	304.85	430.25	60.97	27.03
Total					407,067.57

Budget Report
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47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

14 Retirement Fund

Adopted Budget	0001	3,455,000.00

Budget Uses

Expenditure Budget	0002	3,455,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	944,215.20
Operating Reserve	0961	691,000.00
Unreserved Fund Balance Reappropriated	0970	253,215.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,201,784.80
Total Estimated Revenues to Fund Adopted Budget	0004	3,455,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

17 Adult Education Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,536.00
Operating Reserve	0961	59,500.00
Unreserved Fund Balance Reappropriated	0970	90,036.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,964.00
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	897,929.61

Budget Uses

Expenditure Budget	0002	897,929.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	580,691.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	580,691.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,237.72
District Tax Levy	1110	300,000.00
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	897,929.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	199,480.71

Budget Uses

Expenditure Budget	0002	199,480.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	199,480.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,480.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	199,480.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

50 Debt Service Fund

Butte Elementary

Taxable Value		70,634,458.00
Adopted Budget	0001	2,752,250.00

Budget Uses

Expenditure Budget	0002	2,752,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	374,381.48
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	374,381.48
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,752,250.00
Jurisdiction Mills	999	38.96
Total Estimated Revenues to Fund Adopted Budget	0004	2,752,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/05/2019	06/30/2039	35,000,000.00	30,695,000.00	1,275,000.00	1,410,850.00	400.00
Total Bond Requirements							2,686,250.00

SIDs

Issue Type		Amount
Elementary		66,000.00
Total SID Requirements		66,000.00
Total Debt Service Requirements	0002	2,752,250.00

Budget Report
FY 2023

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-06422648

61 Building Reserve Fund

Adopted Budget		0001	1,348,349.01

Budget Uses

Expenditure Budget		0002	1,348,349.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	991,579.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	991,579.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	191,457.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	165,312.05	
District Tax Levy		1110	165,312.05
District Mills		999	2.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.34
Total Estimated Revenues to Fund Adopted Budget		0004	1,348,349.01

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	1,322	84,396,772

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,352,758.64	1,154,864.86	10%	10.17%	7,537.25	7,611,160.08	3,734,061.31	44.24
10 Transportation	860,000.00	172,000.00	20%	20.00%	148,408.07	44,000.00	667,591.93	7.91
11 Bus Depreciation Reserve	920,208.62	0.00	N/A	0.00%	719,697.02	0.00	200,511.60	2.38
13 Tuition	60,000.00		N/A		0.00	0.00	60,000.00	0.71
14 Retirement	1,942,000.00	388,400.00	20%	20.00%	344,813.08	1,597,186.92		
17 Adult Education	135,000.00	47,250.00	35%	35.00%	1,185.90	0.00	133,814.10	1.59
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	243,416.59	0.00	N/A	0.00%	234,694.18	8,722.41	0.00	0.00
29 Flexibility	209,178.50	0.00	N/A	0.00%	209,178.50	0.00	0.00	0.00
61 Building Reserve	2,983,851.99	0.00	N/A	0.00%	2,823,431.99	76,135.88	84,284.12	1.00
Total of All Funds	18,706,414.34	1,762,514.86			4,488,945.99	9,337,205.29	4,880,263.06	57.83

50 Debt Service **Tax Jurisdiction**								
47-1212	40,000.00	0.00	20-9-438	0.00%	286,212.95	0.00	0.00	0.00

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BUTTE HS 9-12 1,322

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,540,894.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	319,111.52
D.	At Risk Student	(I-D)	38,147.73
E.	Indian Education For All	(I-E)	30,776.16
F.	American Indian Achievement Gap	(I-F)	14,198.00
G.	Data For Achievement	(I-G)	29,467.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	268,749.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	151,293.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,322
B.	BASE Budget Limit	(II-B)	8,720,302.63
C.	Maximum Budget Limit	(II-C)	10,864,804.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,498,546.30
E.	Adopted Budget	(II-E)	11,218,848.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,934,829.92
H.	Maximum Budget Limit	(II-H)	11,127,799.55
I.	Highest Budget Without a Vote	(II-I)	11,352,758.64
J.	Highest Budget	(II-J)	11,352,758.64
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,352,758.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,135,275.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		19,589.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	19,589.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,537.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,537.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,162,402.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,352,758.64
1.	BASE Budget Limit	(V-A1)	8,934,829.92	
2.	Over-BASE Budget	(V-A2)	2,417,928.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,540,894.20
1.	Direct State Aid Paid By State	(V-B1)	4,540,894.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		319,111.52
D.	At Risk Student	(V-D)		38,147.73
E.	Indian Education For All	(V-E)		30,776.16
F.	American Indian Achievement Gap	(V-F)		14,198.00
G.	Data For Achievement	(V-G)		29,467.38
H.	Special Education Allowable Cost Payment	(V-H)		268,749.38
I.	Remaining Fund Balance Available	(V-I)		7,537.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,157.84
1.	Actual Non-Levy Revenue	(V-J1)	11,157.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,674,790.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,358,657.87	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,316,132.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,934,829.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,417,928.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,417,928.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.59
U.	Over-BASE Mills	(V-U)		28.65
1.	District Property Tax Levy Mills	(V-U1)	28.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

01 General Fund

Adopted Budget	0001	11,352,758.64

Budget Uses

Expenditure Budget	0002	11,352,758.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,537.25
Direct State Aid	3110	4,540,894.20
Quality Educator	3111	319,111.52
At Risk Student	3112	38,147.73
Indian Education For All	3113	30,776.16
American Indian Achievement Gap	3114	14,198.00
State Special Education Allowable Cost Payment to Districts	3115	268,749.38
Data For Achievement	3116	29,467.38
State - Guaranteed Tax Base Aid	3120	2,358,657.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,993.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,164.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,316,132.59		
Over-BASE Levy	1110(c)	2,417,928.72		
District Tax Levy			1110	3,734,061.31
Total Estimated Revenues to Fund Adopted Budget			0004	11,352,758.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	860,000.00

Budget Uses

Expenditure Budget	0002	860,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	816,000.00
Fund Balance for Budget	TFS48	320,408.07
Operating Reserve	0961	172,000.00
Unreserved Fund Balance Reappropriated	0970	148,408.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,000.00
State - On-Schedule Transportation Reimbursement	3210	22,000.00
District Tax Levy	1110	667,591.93
District Mills	999	7.91
Total Estimated Revenues to Fund Adopted Budget	0004	860,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	920,208.62

Budget Uses

Expenditure Budget	0002	920,208.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	719,697.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	719,697.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	200,511.60
District Mills	999	2.38
Total Estimated Revenues to Fund Adopted Budget	0004	920,208.62

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #125	2021	32,300.41	6,460.08	6,460.08	6,460.08
Bus #126	2021	31,309.98	6,262.00	6,262.00	6,262.00
Bus #127	2021	31,309.98	6,262.00	6,262.00	6,262.00
Bus #128	2021	31,309.98	6,262.00	6,262.00	6,262.00
Bus #129	2021	31,309.98	6,262.00	6,262.00	6,262.00
Bus #130	2021	31,309.98	6,262.00	6,262.00	6,262.00
Bus 1	2018	35,029.50	22,018.53	7,005.90	7,005.90
Bus 2	2018	35,029.50	22,018.53	7,005.90	7,005.90
Bus 3	2018	35,029.50	22,018.53	7,005.90	7,005.90
Bus 119	2017	23,330.78	17,998.04	4,666.16	4,666.16
Bus 120	2017	23,330.78	17,998.04	4,666.16	4,666.16
Bus 121	2017	23,330.78	17,998.04	4,666.16	4,666.16
Bus 122	2017	23,330.78	17,998.04	4,666.16	4,666.16
Bus 123	2017	23,330.78	17,998.04	4,666.16	4,666.16
Bus 124	2017	23,330.78	17,998.04	4,666.16	4,666.16
Bus 112	2016	27,530.09	23,737.50	5,506.02	5,506.02
Bus 113	2016	27,530.09	23,737.50	5,506.02	5,506.02
Bus 114	2016	27,530.09	23,737.50	5,506.02	5,506.02
Bus 115	2016	27,530.09	23,737.50	5,506.02	5,506.02
Bus 116	2016	27,530.09	23,737.50	5,506.02	5,506.02
Bus 117	2016	27,530.09	23,737.50	5,506.02	5,506.02
Bus 118 W/C	2016	28,552.24	24,526.01	5,710.45	5,710.45
Bus 105	2014	30,987.00	36,257.68	6,197.40	6,197.40
Bus 106	2014	30,987.00	36,257.68	6,197.40	6,197.40
Bus 107	2014	30,987.00	36,257.68	6,197.40	6,197.40
Bus 108	2014	30,987.00	36,257.68	6,197.40	6,197.40
Bus 109	2014	30,987.00	36,257.68	6,197.40	6,197.40
Bus 110	2014	28,974.00	33,929.64	5,794.80	5,794.80
Bus 111	2014	30,987.00	35,770.10	6,197.40	6,197.40
Radio 111	2014	99.00	118.78	19.80	19.80
Radio-105	2013	127.05	152.46	25.41	25.41
Radio-106	2013	127.05	152.46	25.41	25.41
Radio-107	2013	127.05	152.46	25.41	25.41
Radio-108	2013	127.05	152.46	25.41	25.41
Radio-109	2013	127.05	152.46	25.41	25.41
Radio-110	2013	127.05	152.46	25.41	25.41
Van Hool C2045 Liner	2012	158,994.00	187,164.75	31,798.80	31,798.80
Radio 104	2011	150.15	180.18	30.03	30.03
Total					200,511.60

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,942,000.00

Budget Uses

Expenditure Budget	0002	1,942,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	733,213.08
Operating Reserve	0961	388,400.00
Unreserved Fund Balance Reappropriated	0970	344,813.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,597,186.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,942,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,435.90
Operating Reserve	0961	47,250.00
Unreserved Fund Balance Reappropriated	0970	1,185.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	133,814.10
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	243,416.59

Budget Uses

Expenditure Budget	0002	243,416.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	234,694.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	234,694.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,722.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	243,416.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	209,178.50

Budget Uses

Expenditure Budget	0002	209,178.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	209,178.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,178.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	209,178.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

50 Debt Service Fund
47-1212

Taxable Value		84,396,772.00
Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286,212.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286,212.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	246,212.95

SIDs

Issue Type		Amount
High School		40,000.00
Total SID Requirements		40,000.00
Total Debt Service Requirements	0002	40,000.00

Budget Report
FY 2023

47 Silver Bow

1212 Butte H S

Submit ID: 1212-75942823

61 Building Reserve Fund

Adopted Budget		0001	2,983,851.99

Budget Uses

Expenditure Budget		0002	2,983,851.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,823,431.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,823,431.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	76,135.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	84,284.12	
District Tax Levy		1110	84,284.12
District Mills		999	1.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,983,851.99

Budget Report
FY 2023

50 Teton

0889 Bynum Elem

Submit ID: 0889-28674220

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 24	N/A	703,510

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacia Coverdell

(Signature) (Date)

Chairperson, School Trustees: Paul Rice

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
50 Teton
0889 Bynum Elem

Submit ID: 0889-28674220

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	193,282.13	19,733.23	10%	10.21%	18,473.89	139,705.24	35,103.00	49.90
10 Transportation	37,669.86	7,533.97	20%	20.00%	30,135.89	742.60	6,791.37	9.65
11 Bus Depreciation Reserve	28,685.23	0.00	N/A	0.00%	28,685.23	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	14,051.83	10,948.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,751.35	0.00	N/A	0.00%	1,582.19	169.16	0.00	0.00
29 Flexibility	3,616.82	0.00	N/A	0.00%	3,616.82	0.00	0.00	0.00
61 Building Reserve	11,871.27	0.00	N/A	0.00%	11,871.27	0.00	0.00	0.00
Total of All Funds	301,876.66	32,267.20			108,417.12	151,565.17	41,894.37	59.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 0889-28674220

0889 Bynum Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BYNUM K-8 24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	88,851.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	390.33
E.	Indian Education For All	(I-E)	558.72
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	534.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,506.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,168.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,760.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	170,354.55
C.	Maximum Budget Limit	(II-C)	211,955.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	20,000.00
E.	Adopted Budget	(II-E)	190,354.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	173,282.13
H.	Maximum Budget Limit	(II-H)	214,673.37
I.	Highest Budget Without a Vote	(II-I)	193,282.13
J.	Highest Budget	(II-J)	214,673.37
K.	Highest Voted Amount	(II-K)	21,391.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	193,282.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,328.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		405.02
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	405.02	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,473.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,473.89	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		38,207.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		193,282.13
1.	BASE Budget Limit	(V-A1)	173,282.13	
2.	Over-BASE Budget	(V-A2)	20,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		88,851.89
1.	Direct State Aid Paid By State	(V-B1)	88,851.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		390.33
E.	Indian Education For All	(V-E)		558.72
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		534.96
H.	Special Education Allowable Cost Payment	(V-H)		3,506.81
I.	Remaining Fund Balance Available	(V-I)		18,473.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		673.33
1.	Actual Non-Levy Revenue	(V-J1)	673.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		52,890.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	37,787.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,103.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		173,282.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.43
1.	District Property Tax Levy Mills	(V-U1)	28.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	193,282.13

Budget Uses

Expenditure Budget	0002	193,282.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,473.89
Direct State Aid	3110	88,851.89
Quality Educator	3111	6,944.00
At Risk Student	3112	390.33
Indian Education For All	3113	558.72
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	3,506.81
Data For Achievement	3116	534.96
State - Guaranteed Tax Base Aid	3120	37,787.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	255.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	417.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	15,103.00		
Over-BASE Levy	1110(c)	20,000.00		
District Tax Levy			1110	35,103.00
Total Estimated Revenues to Fund Adopted Budget			0004	193,282.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	37,669.86

Budget Uses

Expenditure Budget	0002	37,669.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	642.60
Contingency	0006	100.00
Over-Schedule	0011	36,927.26
Fund Balance for Budget	TFS48	37,669.86
Operating Reserve	0961	7,533.97
Unreserved Fund Balance Reappropriated	0970	30,135.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	371.30
State - On-Schedule Transportation Reimbursement	3210	371.30
District Tax Levy	1110	6,791.37
District Mills	999	9.65
Total Estimated Revenues to Fund Adopted Budget	0004	37,669.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	28,685.23

Budget Uses

Expenditure Budget	0002	28,685.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,685.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,685.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,685.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC	2013	10,760.00	16,140.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0889 Bynum Elem

Submit ID: 0889-28674220

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,051.83
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	14,051.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,948.17
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,751.35

Budget Uses

Expenditure Budget	0002	1,751.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,582.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,582.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	169.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,751.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0889 Bynum Elem

Submit ID: 0889-28674220

29 Flexibility Fund

Adopted Budget	0001	3,616.82

Budget Uses

Expenditure Budget	0002	3,616.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,616.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,616.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,616.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	11,871.27

Budget Uses

Expenditure Budget	0002	11,871.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,871.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,871.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,871.27

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0969-66839994

0969 Canyon Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	262	N/A	5,496,267

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danielle Roberts

(Signature) (Date)

Chairperson, School Trustees: Amy Sironi

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-66839994

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,947,970.00	139,088.99	10%	7.14%	0.00	1,497,262.23	450,707.77	81.99
10 Transportation	217,181.62	31,994.48	20%	14.73%	0.00	59,513.81	157,667.81	28.69
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	84,153.66		N/A		625.10	0.00	83,528.56	15.20
14 Retirement	262,181.85	52,436.37	20%	20.00%	17,535.13	244,646.72		
17 Adult Education	824.25	0.00	35%	0.00%	824.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,420.74	0.00	N/A	0.00%	18,797.45	1,623.29	0.00	0.00
29 Flexibility	5,929.05	0.00	N/A	0.00%	5,929.05	0.00	0.00	0.00
61 Building Reserve	170,279.25	0.00	N/A	0.00%	126,239.25	28,801.25	15,238.75	2.77
Total of All Funds	2,708,940.42	223,519.84			169,950.23	1,831,847.30	707,142.89	128.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CANYON CREEK K-6	189
M1	CANYON CREEK 7-8	73

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	825,366.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,384.00
D.	At Risk Student	(I-D)	3,815.01
E.	Indian Education For All	(I-E)	6,099.36
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	5,839.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,355.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,314.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,037.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	264
B.	BASE Budget Limit	(II-B)	1,627,738.47
C.	Maximum Budget Limit	(II-C)	2,036,978.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	285,152.21
E.	Adopted Budget	(II-E)	1,912,890.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,662,817.79
H.	Maximum Budget Limit	(II-H)	2,076,911.51
I.	Highest Budget Without a Vote	(II-I)	1,947,970.00
J.	Highest Budget	(II-J)	2,076,911.51
K.	Highest Voted Amount	(II-K)	128,941.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,947,970.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,088.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,088.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,947,970.00
1.	BASE Budget Limit	(V-A1)	1,662,817.79	
2.	Over-BASE Budget	(V-A2)	285,152.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		825,366.19
1.	Direct State Aid Paid By State	(V-B1)	825,366.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,384.00
D.	At Risk Student	(V-D)		3,815.01
E.	Indian Education For All	(V-E)		6,099.36
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		5,839.98
H.	Special Education Allowable Cost Payment	(V-H)		61,355.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,127.86
1.	Actual Non-Levy Revenue	(V-J1)	3,127.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		678,539.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	512,984.07	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	165,555.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,662,817.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		285,152.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		285,152.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.88
1.	District Property Tax Levy Mills	(V-U1)	51.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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Submit ID: 0969-66839994

01 General Fund

Adopted Budget	0001	1,947,970.00

Budget Uses

Expenditure Budget	0002	1,947,970.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	825,366.19
Quality Educator	3111	76,384.00
At Risk Student	3112	3,815.01
Indian Education For All	3113	6,099.36
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	61,355.76
Data For Achievement	3116	5,839.98
State - Guaranteed Tax Base Aid	3120	512,984.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,168.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,959.31
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	165,555.56		
Over-BASE Levy	1110(c)	285,152.21		
District Tax Levy			1110	450,707.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,947,970.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	217,181.62

Budget Uses

Expenditure Budget	0002	217,181.62
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,103.46
Contingency	0006	5,410.35
Over-Schedule	0011	157,667.81
Fund Balance for Budget	TFS48	31,994.48
Operating Reserve	0961	31,994.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,756.90
State - On-Schedule Transportation Reimbursement	3210	29,756.91
District Tax Levy	1110	157,667.81
District Mills	999	28.69
Total Estimated Revenues to Fund Adopted Budget	0004	217,181.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	84,153.66

Budget Uses

Expenditure Budget	0002	84,153.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	625.10
Unreserved Fund Balance Reappropriated	0970	625.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,528.56
District Mills	999	15.20
Total Estimated Revenues to Fund Adopted Budget	0004	84,153.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	262,181.85

Budget Uses

Expenditure Budget	0002	262,181.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,971.50
Operating Reserve	0961	52,436.37
Unreserved Fund Balance Reappropriated	0970	17,535.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,646.72
Total Estimated Revenues to Fund Adopted Budget	0004	262,181.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-66839994

17 Adult Education Fund

Adopted Budget	0001	824.25

Budget Uses

Expenditure Budget	0002	824.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	824.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	824.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	824.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,420.74

Budget Uses

Expenditure Budget	0002	20,420.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,797.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,797.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,623.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,420.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-66839994

29 Flexibility Fund

Adopted Budget	0001	5,929.05

Budget Uses

Expenditure Budget	0002	5,929.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,929.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,929.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,929.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-66839994

61 Building Reserve Fund

Adopted Budget		0001	170,279.25

Budget Uses

Expenditure Budget		0002	170,279.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	126,239.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	126,239.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,801.25
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,238.75	
District Tax Levy		1110	15,238.75
District Mills		999	2.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.77
Total Estimated Revenues to Fund Adopted Budget		0004	170,279.25

Budget Report
FY 2023

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-10511195

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	35	N/A	2,414,644

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	30	N/A	1,837,516
Non-located - 28 Madison	5	N/A	577,128

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Kyle Glaus

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-10511195

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	323,102.46	30,910.62	10%	9.57%	0.00	183,148.87	139,953.59	57.97
10 Transportation	60,000.00	12,000.00	20%	20.00%	10,593.29	8,396.78	41,009.93	16.98
11 Bus Depreciation Reserve	232,231.37	0.00	N/A	0.00%	215,194.99	0.00	17,036.38	7.06
13 Tuition	268.34		N/A		268.34	0.00	0.00	0.00
14 Retirement	52,000.00	10,400.00	20%	20.00%	7,924.80	44,075.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	988.82	0.00	N/A	0.00%	739.42	249.40	0.00	0.00
29 Flexibility	4,062.39	0.00	N/A	0.00%	4,062.39	0.00	0.00	0.00
61 Building Reserve	75,951.10	0.00	N/A	0.00%	56,991.10	12,804.16	6,155.84	2.55
Total of All Funds	748,604.48	53,310.62			295,774.33	248,674.41	204,155.74	84.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-10511195

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARDWELL K-8 35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	118,138.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,248.00
D.	At Risk Student	(I-D)	2,789.37
E.	Indian Education For All	(I-E)	814.80
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	780.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,336.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,778.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	788.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	239,926.00
C.	Maximum Budget Limit	(II-C)	296,628.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,000.00
E.	Adopted Budget	(II-E)	307,926.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	255,477.43
H.	Maximum Budget Limit	(II-H)	312,604.92
I.	Highest Budget Without a Vote	(II-I)	323,102.46
J.	Highest Budget	(II-J)	323,102.46
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	323,102.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		30,910.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,910.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		323,102.46
1.	BASE Budget Limit	(V-A1)	255,477.43	
2.	Over-BASE Budget	(V-A2)	67,625.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		118,138.52
1.	Direct State Aid Paid By State	(V-B1)	118,138.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,248.00
D.	At Risk Student	(V-D)		2,789.37
E.	Indian Education For All	(V-E)		814.80
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		780.15
H.	Special Education Allowable Cost Payment	(V-H)		5,336.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		204.10
1.	Actual Non-Levy Revenue	(V-J1)	204.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		95,937.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	23,608.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,328.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		255,477.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		67,625.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		67,625.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.01
1.	District Property Tax Levy Mills	(V-U1)	28.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	323,102.46

Budget Uses

Expenditure Budget	0002	323,102.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	118,138.52
Quality Educator	3111	31,248.00
At Risk Student	3112	2,789.37
Indian Education For All	3113	814.80
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	5,336.45
Data For Achievement	3116	780.15
State - Guaranteed Tax Base Aid	3120	23,608.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	204.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	72,328.56		
Over-BASE Levy	1110(c)	67,625.03		
District Tax Levy			1110	139,953.59
Total Estimated Revenues to Fund Adopted Budget			0004	323,102.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,633.44
Contingency	0006	763.34
Over-Schedule	0011	51,603.22
Fund Balance for Budget	TFS48	22,593.29
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	10,593.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,198.39
State - On-Schedule Transportation Reimbursement	3210	4,198.39
District Tax Levy	1110	41,009.93
District Mills	999	16.98
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,231.37

Budget Uses

Expenditure Budget	0002	232,231.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	215,194.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	215,194.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,036.38
District Mills	999	7.06
Total Estimated Revenues to Fund Adopted Budget	0004	232,231.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 INTEGRATED CE	2018	85,181.91	68,145.52	17,036.38	17,036.38
2014 IC CE	2014	88,521.29	132,781.94	N/A	NA
Total					17,036.38

13 Tuition Fund

Adopted Budget	0001	268.34

Budget Uses

Expenditure Budget	0002	268.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268.34
Unreserved Fund Balance Reappropriated	0970	268.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	268.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	52,000.00

Budget Uses

Expenditure Budget	0002	52,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,324.80
Operating Reserve	0961	10,400.00
Unreserved Fund Balance Reappropriated	0970	7,924.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,075.20
Total Estimated Revenues to Fund Adopted Budget	0004	52,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	988.82

Budget Uses

Expenditure Budget	0002	988.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	739.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	739.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	249.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	988.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-10511195

29 Flexibility Fund

Adopted Budget	0001	4,062.39

Budget Uses

Expenditure Budget	0002	4,062.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,062.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,062.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-10511195

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson

Submit ID: 0458-10511195

0458 Cardwell Elem

61 Building Reserve Fund

Adopted Budget		0001	75,951.10

Budget Uses

Expenditure Budget		0002	75,951.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,991.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,991.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,804.16
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,155.84	
District Tax Levy		1110	6,155.84
District Mills		999	2.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.55
Total Estimated Revenues to Fund Adopted Budget		0004	75,951.10

Budget Report
FY 2023

06 Carter

Submit ID: 0097-56327048

0097 Carter County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	44	76,326,132

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Tauck

(Signature) (Date)

Chairperson, School Trustees: Micheal Ashbrook

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
06 Carter
0097 Carter County H S

Submit ID: 0097-56327048

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	768,220.07	75,690.47	10%	9.85%	0.00	332,523.43	435,696.64	5.71
10 Transportation	160,000.00	0.00	20%	0.00%	9,366.96	44,620.00	106,013.04	1.39
11 Bus Depreciation Reserve	356,428.51	0.00	N/A	0.00%	290,153.71	1,500.00	64,774.80	0.85
13 Tuition	60,000.00		N/A		13,072.49	0.00	46,927.51	0.61
14 Retirement	140,000.00	0.00	20%	0.00%	45,852.75	94,147.25		
17 Adult Education	12,000.00	0.00	35%	0.00%	1,652.98	0.00	10,347.02	0.14
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,221.17	0.00	N/A	0.00%	4,663.40	1,557.77	18,000.00	0.24
29 Flexibility	49,169.53	0.00	N/A	0.00%	49,169.53	0.00	0.00	0.00
61 Building Reserve	184,237.39	0.00	N/A	0.00%	14,067.39	3,076.78	167,093.22	2.19
Total of All Funds	1,754,276.67	75,690.47			427,999.21	477,425.23	848,852.23	11.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

06 Carter

Submit ID: 0097-56327048

0097 Carter County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CARTER CO HS 9-12 44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	299,434.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,408.48
D.	At Risk Student	(I-D)	2,245.39
E.	Indian Education For All	(I-E)	1,024.32
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	980.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,517.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,032.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	581,206.65
C.	Maximum Budget Limit	(II-C)	723,512.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	183,063.47
E.	Adopted Budget	(II-E)	764,270.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	571,355.05
H.	Maximum Budget Limit	(II-H)	711,060.29
I.	Highest Budget Without a Vote	(II-I)	768,220.07
J.	Highest Budget	(II-J)	768,220.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	768,220.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,690.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,690.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		768,220.07
1.	BASE Budget Limit	(V-A1)	571,355.05	
2.	Over-BASE Budget	(V-A2)	196,865.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		299,434.57
1.	Direct State Aid Paid By State	(V-B1)	299,434.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,408.48
D.	At Risk Student	(V-D)		2,245.39
E.	Indian Education For All	(V-E)		1,024.32
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		980.76
H.	Special Education Allowable Cost Payment	(V-H)		7,517.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,454.64
1.	Actual Non-Levy Revenue	(V-J1)	1,454.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		238,831.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	238,831.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		571,355.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,865.02
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,865.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		3.13
U.	Over-BASE Mills	(V-U)		2.58
1.	District Property Tax Levy Mills	(V-U1)	2.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
06 Carter
0097 Carter County H S

Submit ID: 0097-56327048

01 General Fund

Adopted Budget	0001	768,220.07

Budget Uses

Expenditure Budget	0002	768,220.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	299,434.57
Quality Educator	3111	19,408.48
At Risk Student	3112	2,245.39
Indian Education For All	3113	1,024.32
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	7,517.27
Data For Achievement	3116	980.76
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	594.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	859.93
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	238,831.62		
Over-BASE Levy	1110(c)	196,865.02		
District Tax Levy			1110	435,696.64
Total Estimated Revenues to Fund Adopted Budget			0004	768,220.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

06 Carter

0097 Carter County H S

Submit ID: 0097-56327048

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,620.00
Contingency	0006	4,000.00
Over-Schedule	0011	115,380.00
Fund Balance for Budget	TFS48	9,366.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,366.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,310.00
State - On-Schedule Transportation Reimbursement	3210	22,310.00
District Tax Levy	1110	106,013.04
District Mills	999	1.39
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

06 Carter

Submit ID: 0097-56327048

0097 Carter County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	356,428.51

Budget Uses

Expenditure Budget	0002	356,428.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	290,153.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,153.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,774.80
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	356,428.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	0.00	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	8,788.60	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	202,040.00	121,224.00	40,408.00	40,408.00
BUS#12 CHEVY Mini-Lic #166 VIN#3619	2017	28,937.50	23,150.00	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 Vin#39201	2017	47,642.00	38,113.60	9,528.40	9,528.40
BUS#1 THOMAS mini Lic #2122A VIN#7148 Black Hood	2014	26,684.00	40,026.00	N/A	NA
BUS#3 THOMAS mini Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS -Lic #14 VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					64,774.80

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,072.49
Unreserved Fund Balance Reappropriated	0970	13,072.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,927.51
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,852.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,852.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,147.25
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,652.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,652.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,347.02
District Mills	999	0.14
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,221.17

Budget Uses

Expenditure Budget	0002	24,221.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,663.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,663.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	1,000.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	557.77
District Tax Levy	1110	18,000.00
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	24,221.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
06 Carter
0097 Carter County H S

Submit ID: 0097-56327048

29 Flexibility Fund

Adopted Budget	0001	49,169.53

Budget Uses

Expenditure Budget	0002	49,169.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,169.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,169.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,169.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

06 Carter

Submit ID: 0097-56327048

0097 Carter County H S

61 Building Reserve Fund

Adopted Budget		0001	184,237.39

Budget Uses

Expenditure Budget		0002	184,237.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,067.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,067.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,076.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	150,000.00	
Building Reserve Permissive Levy	1110(b)	17,093.22	
District Tax Levy		1110	167,093.22
District Mills		999	2.19
Building Reserve Voted Mills		0134	1.97
Building Reserve Permissive Mills		0135	0.22
Total Estimated Revenues to Fund Adopted Budget		0004	184,237.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	450,000.00	3	612	150,000.00	150,000.00	150,000.00
Total						150,000.00

Budget Report
FY 2023

08 Chouteau

0159 Carter Elem

Submit ID: 0159-31747174

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	1,457,727

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Walker

(Signature) (Date)

Chairperson, School Trustees: Vicki Deck

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

08 Chouteau

0159 Carter Elem

Submit ID: 0159-31747174

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	110,410.95	11,660.45	10%	10.56%	14,793.34	50,832.75	44,784.86	30.72
10 Transportation	2,649.01	529.80	20%	20.00%	2,119.21	529.80	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	6,533.85	8,466.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	85.66	0.00	N/A	0.00%	0.00	85.66	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	12,327.59	0.00	N/A	0.00%	12,327.59	0.00	0.00	0.00
Total of All Funds	140,473.21	15,190.25			35,773.99	59,914.36	44,784.86	30.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

08 Chouteau

0159 Carter Elem

Submit ID: 0159-31747174

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARTER K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,233.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	762.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	95,240.64
C.	Maximum Budget Limit	(II-C)	118,171.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,660.34
E.	Adopted Budget	(II-E)	117,900.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	87,750.61
H.	Maximum Budget Limit	(II-H)	108,792.65
I.	Highest Budget Without a Vote	(II-I)	110,410.95
J.	Highest Budget	(II-J)	118,612.44
K.	Highest Voted Amount	(II-K)	8,201.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	110,410.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,041.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		619.35
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	619.35	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,793.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,793.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,453.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		110,410.95
1.	BASE Budget Limit	(V-A1)	87,750.61	
2.	Over-BASE Budget	(V-A2)	22,660.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
1.	Direct State Aid Paid By State	(V-B1)	46,233.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		762.35
I.	Remaining Fund Balance Available	(V-I)		14,793.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		22,124.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,124.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		87,750.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,660.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,660.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.54
1.	District Property Tax Levy Mills	(V-U1)	15.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	110,410.95

Budget Uses

Expenditure Budget	0002	110,410.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,793.34
Direct State Aid	3110	46,233.84
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	762.35
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,124.52		
Over-BASE Levy	1110(c)	22,660.34		
District Tax Levy			1110	44,784.86
Total Estimated Revenues to Fund Adopted Budget			0004	110,410.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,649.01

Budget Uses

Expenditure Budget	0002	2,649.01
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,260.00
Contingency	0006	126.00
Over-Schedule	0011	1,263.01
Fund Balance for Budget	TFS48	2,649.01
Operating Reserve	0961	529.80
Unreserved Fund Balance Reappropriated	0970	2,119.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	529.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,649.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

08 Chouteau

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,533.85
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	6,533.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,466.15
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	85.66

Budget Uses

Expenditure Budget	0002	85.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	85.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	12,327.59

Budget Uses

Expenditure Budget	0002	12,327.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,327.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,327.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,327.59

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 205	N/A	8,536,263

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Drury

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,467,139.77	134,527.94	10%	9.17%	0.00	1,067,011.21	400,128.56	46.88
10 Transportation	300,000.00	59,680.49	20%	19.89%	0.00	59,393.07	240,606.93	28.19
11 Bus Depreciation Reserve	339,932.38	0.00	N/A	0.00%	262,828.50	0.00	77,103.88	9.03
13 Tuition	87,000.00		N/A		67,941.08	0.00	19,058.92	2.23
14 Retirement	237,980.00	47,596.00	20%	20.00%	40,081.51	197,898.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	88,151.20	0.00	N/A	0.00%	36,863.90	1,287.30	50,000.00	5.86
29 Flexibility	6,702.19	0.00	N/A	0.00%	6,702.19	0.00	0.00	0.00
61 Building Reserve	107,129.95	0.00	N/A	0.00%	70,438.82	15,191.13	21,500.00	2.52
Total of All Funds	2,634,035.49	241,804.43			484,856.00	1,340,781.20	808,398.29	94.71

50 Debt Service Tax Jurisdiction								
0101	0.00	10,971.15	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CASCADE K-6	154 *
M1	CASCADE 7-8	51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	657,855.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,669.60
D.	At Risk Student	(I-D)	7,028.63
E.	Indian Education For All	(I-E)	4,772.40
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	4,569.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,572.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,164.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,759.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	209
B.	BASE Budget Limit	(II-B)	1,281,815.20
C.	Maximum Budget Limit	(II-C)	1,598,439.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,430,304.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,318,650.94
H.	Maximum Budget Limit	(II-H)	1,643,435.26
I.	Highest Budget Without a Vote	(II-I)	1,467,139.77
J.	Highest Budget	(II-J)	1,643,435.26
K.	Highest Voted Amount	(II-K)	176,295.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,467,139.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		134,527.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		134,527.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,467,139.77
1.	BASE Budget Limit	(V-A1)	1,318,650.94	
2.	Over-BASE Budget	(V-A2)	148,488.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		657,855.40
1.	Direct State Aid Paid By State	(V-B1)	657,855.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,669.60
D.	At Risk Student	(V-D)		7,028.63
E.	Indian Education For All	(V-E)		4,772.40
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		4,569.45
H.	Special Education Allowable Cost Payment	(V-H)		40,572.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		473.97
1.	Actual Non-Levy Revenue	(V-J1)	473.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		539,335.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	287,695.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	251,639.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,318,650.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,488.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,488.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.40
1.	District Property Tax Levy Mills	(V-U1)	17.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,467,139.77

Budget Uses

Expenditure Budget	0002	1,467,139.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	657,855.40
Quality Educator	3111	62,669.60
At Risk Student	3112	7,028.63
Indian Education For All	3113	4,772.40
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	40,572.44
Data For Achievement	3116	4,569.45
State - Guaranteed Tax Base Aid	3120	287,695.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	473.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	251,639.73		
Over-BASE Levy	1110(c)	148,488.83		
District Tax Levy			1110	400,128.56
Total Estimated Revenues to Fund Adopted Budget			0004	1,467,139.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,993.70
Contingency	0006	5,399.37
Over-Schedule	0011	240,606.93
Fund Balance for Budget	TFS48	59,680.49
Operating Reserve	0961	59,680.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,696.53
State - On-Schedule Transportation Reimbursement	3210	29,696.54
District Tax Levy	1110	240,606.93
District Mills	999	28.19
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	339,932.38

Budget Uses

Expenditure Budget	0002	339,932.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,828.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,828.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	77,103.88
District Mills	999	9.03
Total Estimated Revenues to Fund Adopted Budget	0004	339,932.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ultra Coachliner 2-89451B	2022	121,784.76	0.00	24,356.95	12,178.48
2020 Chevy MicroBird 2-64611B	2020	39,000.00	7,020.00	7,800.00	7,410.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	22,852.80	9,936.00	8,942.40
2002 Thomas 2-70788A - SPARE	2018	4,224.00	3,379.20	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	13,555.67	4,107.78	3,697.00
2018 Bluebird Vision 2-21789B	2017	66,175.00	45,660.75	13,235.00	9,264.50
2015 Bluebird 2-97028A	2015	28,375.00	26,605.00	5,675.00	4,256.25
2008 Bluebird Vision 2-70788A	2014	20,000.00	24,200.00	4,000.00	3,600.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	92,783.00	18,340.00	11,004.00
2013 Bluebird Vision 2-4076	2013	47,600.00	49,148.00	9,520.00	9,520.00
2010 Thomas 2-2550	2010	45,617.50	55,625.60	9,123.50	6,386.45
2006 Ford MicroBird 2-2427	2008	30,100.00	45,150.00	N/A	NA
2006 Ford MicroBird 2-2428	2008	30,100.00	45,150.00	N/A	NA
2000 MCI 2-2331	2006	76,000.00	114,000.00	N/A	NA
Total					77,103.88

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13 Tuition Fund

Adopted Budget	0001	87,000.00

Budget Uses

Expenditure Budget	0002	87,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,941.08
Unreserved Fund Balance Reappropriated	0970	67,941.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,058.92
District Mills	999	2.23
Total Estimated Revenues to Fund Adopted Budget	0004	87,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	237,980.00

Budget Uses

Expenditure Budget	0002	237,980.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,677.51
Operating Reserve	0961	47,596.00
Unreserved Fund Balance Reappropriated	0970	40,081.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	197,898.49
Total Estimated Revenues to Fund Adopted Budget	0004	237,980.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	88,151.20

Budget Uses

Expenditure Budget	0002	88,151.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,863.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,863.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,287.30
District Tax Levy	1110	50,000.00
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	88,151.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6,702.19

Budget Uses

Expenditure Budget	0002	6,702.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,702.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,702.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,702.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0101

Taxable Value		8,536,263.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,971.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,971.15
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0101 Cascade Elem

Submit ID: 0101-99034904

61 Building Reserve Fund

Adopted Budget		0001	107,129.95

Budget Uses

Expenditure Budget		0002	107,129.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,438.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,438.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,191.13
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,500.00	
District Tax Levy		1110	21,500.00
District Mills		999	2.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	107,129.95

Budget Report
FY 2023

07 Cascade

0102 Cascade H S

Submit ID: 0102-00015447

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	92	10,131,964

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Drury

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
07 Cascade
0102 Cascade H S

Submit ID: 0102-00015447

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,030,278.69	87,290.09	10%	8.47%	0.00	742,204.30	288,074.39	28.43
10 Transportation	300,000.00	55,738.96	20%	18.58%	0.00	59,393.07	240,606.93	23.75
11 Bus Depreciation Reserve	343,140.46	0.00	N/A	0.00%	261,864.58	0.00	81,275.88	8.02
13 Tuition	30,000.00		N/A		15,125.64	0.00	14,874.36	1.47
14 Retirement	158,995.00	31,799.00	20%	20.00%	12,422.39	146,572.61		
17 Adult Education	20,000.00	0.00	35%	0.00%	18,903.74	0.00	1,096.26	0.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	237,722.18	0.00	N/A	0.00%	136,842.25	879.93	100,000.00	9.87
29 Flexibility	9,229.92	0.00	N/A	0.00%	9,229.92	0.00	0.00	0.00
61 Building Reserve	74,427.72	0.00	N/A	0.00%	49,617.85	12,809.87	12,000.00	1.18
Total of All Funds	2,203,793.97	174,828.05			504,006.37	961,859.78	737,927.82	72.83

50 Debt Service Tax Jurisdiction								
0102	0.00	10,990.87	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

07 Cascade

0102 Cascade H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 92 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	462,505.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,518.24
D.	At Risk Student	(I-D)	2,670.65
E.	Indian Education For All	(I-E)	2,141.76
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	2,050.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,161.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,370.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,639.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	888,169.89
C.	Maximum Budget Limit	(II-C)	1,109,260.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,017,084.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	901,363.60
H.	Maximum Budget Limit	(II-H)	1,121,220.23
I.	Highest Budget Without a Vote	(II-I)	1,030,278.69
J.	Highest Budget	(II-J)	1,121,220.23
K.	Highest Voted Amount	(II-K)	90,941.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,030,278.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,290.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,290.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,030,278.69
1.	BASE Budget Limit	(V-A1)	901,363.60	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		462,505.54
1.	Direct State Aid Paid By State	(V-B1)	462,505.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,518.24
D.	At Risk Student	(V-D)		2,670.65
E.	Indian Education For All	(V-E)		2,141.76
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		2,050.68
H.	Special Education Allowable Cost Payment	(V-H)		17,161.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		429.55
1.	Actual Non-Levy Revenue	(V-J1)	429.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		373,427.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	214,268.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	159,159.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		901,363.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.71
U.	Over-BASE Mills	(V-U)		12.72
1.	District Property Tax Levy Mills	(V-U1)	12.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
07 Cascade

0102 Cascade H S

Submit ID: 0102-00015447

01 General Fund

Adopted Budget	0001	1,030,278.69

Budget Uses

Expenditure Budget	0002	1,030,278.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	462,505.54
Quality Educator	3111	40,518.24
At Risk Student	3112	2,670.65
Indian Education For All	3113	2,141.76
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	17,161.19
Data For Achievement	3116	2,050.68
State - Guaranteed Tax Base Aid	3120	214,268.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	429.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	159,159.30		
Over-BASE Levy	1110(c)	128,915.09		
District Tax Levy			1110	288,074.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,030,278.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,993.70
Contingency	0006	5,399.37
Over-Schedule	0011	240,606.93
Fund Balance for Budget	TFS48	55,738.96
Operating Reserve	0961	55,738.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,696.53
State - On-Schedule Transportation Reimbursement	3210	29,696.54
District Tax Levy	1110	240,606.93
District Mills	999	23.75
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0102 Cascade H S

Submit ID: 0102-00015447

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	343,140.46

Budget Uses

Expenditure Budget	0002	343,140.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	261,864.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	261,864.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	81,275.88
District Mills	999	8.02
Total Estimated Revenues to Fund Adopted Budget	0004	343,140.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ultra Coachliner 2-89451B	2022	165,215.24	0.00	33,043.05	16,521.52
2020 Chevy MicroBird 2-64611B	2020	39,000.00	7,020.00	7,800.00	7,410.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	22,737.80	9,936.00	8,897.40
2002 Thomas 2-70788A - SPARE	2018	4,224.00	3,379.20	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	47,646.00	13,235.00	9,264.50
2018 Chevy Express 299584A	2018	20,538.88	13,350.28	4,107.78	4,107.78
2015 Bluebird 2-97038A	2015	28,375.00	26,605.00	5,675.00	4,256.25
2008 Bluebird Vision 2-70788A	2014	20,000.00	25,400.00	4,000.00	4,000.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	95,868.00	18,340.00	10,087.00
2013 Bluebird Vision 2-4076	2013	47,600.00	52,860.00	9,520.00	9,044.00
2010 Thomas 2-2550	2010	45,617.50	54,310.64	9,123.50	6,842.63
2006 Ford MicroBird 2-2427	2008	30,100.00	45,150.00	N/A	NA
2000 MCI 2-2331	2006	114,000.00	171,000.00	N/A	NA
Total					81,275.88

Budget Report
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07 Cascade
0102 Cascade H S

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13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,125.64
Unreserved Fund Balance Reappropriated	0970	15,125.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,874.36
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	158,995.00

Budget Uses

Expenditure Budget	0002	158,995.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,221.39
Operating Reserve	0961	31,799.00
Unreserved Fund Balance Reappropriated	0970	12,422.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,572.61
Total Estimated Revenues to Fund Adopted Budget	0004	158,995.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

0102 Cascade H S

Submit ID: 0102-00015447

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,903.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,903.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,096.26
District Mills	999	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	237,722.18

Budget Uses

Expenditure Budget	0002	237,722.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,842.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,842.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	879.93
District Tax Levy	1110	100,000.00
District Mills	999	9.87
Total Estimated Revenues to Fund Adopted Budget	0004	237,722.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,229.92

Budget Uses

Expenditure Budget	0002	9,229.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,229.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,229.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,229.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0102 Cascade H S

Submit ID: 0102-00015447

50 Debt Service Fund
0102

Taxable Value		10,131,964.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,990.87
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,990.87
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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07 Cascade

0102 Cascade H S

Submit ID: 0102-00015447

61 Building Reserve Fund

Adopted Budget		0001	74,427.72

Budget Uses

Expenditure Budget		0002	74,427.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	49,617.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	49,617.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,809.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,000.00	
District Tax Levy		1110	12,000.00
District Mills		999	1.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.18
Total Estimated Revenues to Fund Adopted Budget		0004	74,427.72

Budget Report
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0317 Cayuse Prairie Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	291	N/A	7,520,133

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees: Alicia Scofield

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,006,205.60	183,579.21	10%	9.15%	0.00	1,604,711.18	401,494.42	53.39
10 Transportation	296,862.09	38,449.82	20%	12.95%	0.00	60,596.89	236,265.20	31.42
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	146,517.85		N/A		0.00	150.00	146,367.85	19.46
14 Retirement	349,016.00	69,803.20	20%	20.00%	31,532.64	317,483.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,232.00	0.00	N/A	0.00%	13,378.32	1,853.68	9,000.00	1.20
29 Flexibility	3,870.41	0.00	N/A	0.00%	1,489.93	2,380.48	0.00	0.00
61 Building Reserve	174,512.77	0.00	N/A	0.00%	133,395.84	21,103.60	20,013.33	2.66
Total of All Funds	3,001,216.72	291,832.23			179,796.73	2,008,279.19	813,140.80	108.13

50 Debt Service								
Tax Jurisdiction								
School District #10	146,246.41	0.00	20-9-438	0.00%	12,172.89	4,000.00	130,073.52	17.30

Budget Report
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0317 Cayuse Prairie Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CAYUSE PRAIRIE K-6	232
M1	CAYUSE PRAIRIE 7-8	59

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	891,585.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,004.98
D.	At Risk Student	(I-D)	8,283.43
E.	Indian Education For All	(I-E)	6,774.48
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	6,486.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	98,797.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,788.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,622.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	273
B.	BASE Budget Limit	(II-B)	1,692,401.53
C.	Maximum Budget Limit	(II-C)	2,119,302.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	158,600.00
E.	Adopted Budget	(II-E)	1,851,001.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,847,605.60
H.	Maximum Budget Limit	(II-H)	2,314,677.10
I.	Highest Budget Without a Vote	(II-I)	2,006,205.60
J.	Highest Budget	(II-J)	2,314,677.10
K.	Highest Voted Amount	(II-K)	308,471.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,006,205.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		183,579.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,579.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,006,205.60
1.	BASE Budget Limit	(V-A1)	1,847,605.60	
2.	Over-BASE Budget	(V-A2)	158,600.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		891,585.88
1.	Direct State Aid Paid By State	(V-B1)	891,585.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,004.98
D.	At Risk Student	(V-D)		8,283.43
E.	Indian Education For All	(V-E)		6,774.48
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		6,486.39
H.	Special Education Allowable Cost Payment	(V-H)		98,797.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		692.97
1.	Actual Non-Levy Revenue	(V-J1)	692.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,350.00
L.	BASE Levy Requirements	(V-L)		747,485.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	504,590.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	242,894.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,847,605.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,600.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,600.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.09
1.	District Property Tax Levy Mills	(V-U1)	21.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0317 Cayuse Prairie Elem

01 General Fund

Adopted Budget	0001	2,006,205.60

Budget Uses

Expenditure Budget	0002	2,006,205.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	891,585.88
Quality Educator	3111	85,004.98
At Risk Student	3112	8,283.43
Indian Education For All	3113	6,774.48
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	98,797.45
Data For Achievement	3116	6,486.39
State - Guaranteed Tax Base Aid	3120	504,590.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	692.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,350.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	242,894.42		
Over-BASE Levy	1110(c)	158,600.00		
District Tax Levy			1110	401,494.42
Total Estimated Revenues to Fund Adopted Budget			0004	2,006,205.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	296,862.09

Budget Uses

Expenditure Budget	0002	296,862.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,838.08
Contingency	0006	5,483.81
Over-Schedule	0011	236,540.20
Fund Balance for Budget	TFS48	38,449.82
Operating Reserve	0961	38,449.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	275.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,160.94
State - On-Schedule Transportation Reimbursement	3210	30,160.95
District Tax Levy	1110	236,265.20
District Mills	999	31.42
Total Estimated Revenues to Fund Adopted Budget	0004	296,862.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	146,517.85

Budget Uses

Expenditure Budget	0002	146,517.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,367.85
District Mills	999	19.46
Total Estimated Revenues to Fund Adopted Budget	0004	146,517.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	349,016.00

Budget Uses

Expenditure Budget	0002	349,016.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,335.84
Operating Reserve	0961	69,803.20
Unreserved Fund Balance Reappropriated	0970	31,532.64

Estimated Funding Sources

Interest Earnings	1510	375.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	317,108.36
Total Estimated Revenues to Fund Adopted Budget	0004	349,016.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	24,232.00

Budget Uses

Expenditure Budget	0002	24,232.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,378.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,378.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,803.68
District Tax Levy	1110	9,000.00
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	24,232.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,870.41

Budget Uses

Expenditure Budget	0002	3,870.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,489.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,489.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,370.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,870.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

School District #10

Taxable Value		7,520,133.00
Adopted Budget	0001	146,246.41

Budget Uses

Expenditure Budget	0002	146,246.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,490,513.83
Fund Balance In Sinking Fund	0960	1,478,340.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,172.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	130,073.52
Jurisdiction Mills	999	17.30
Total Estimated Revenues to Fund Adopted Budget	0004	146,246.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	1,950,000.00	379,993.25	120,396.41	25,350.00	500.00
Total Bond Requirements							146,246.41
Total Debt Service Requirements						0002	146,246.41

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61 Building Reserve Fund

Adopted Budget		0001	174,512.77

Budget Uses

Expenditure Budget		0002	174,512.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	133,395.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	133,395.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,103.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,013.33	
District Tax Levy		1110	20,013.33
District Mills		999	2.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.66
Total Estimated Revenues to Fund Adopted Budget		0004	174,512.77

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 243	N/A	3,155,542

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Kevin Mackey

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,742,503.87	114,725.47	10%	6.58%	0.00	1,405,678.15	336,825.72	106.74
10 Transportation	187,600.00	37,520.00	20%	20.00%	14,946.76	34,145.10	138,508.14	43.89
11 Bus Depreciation Reserve	140,793.41	0.00	N/A	0.00%	110,842.88	0.00	29,950.53	9.49
13 Tuition	50,000.00		N/A		39,895.32	0.00	10,104.68	3.20
14 Retirement	240,000.00	48,000.00	20%	20.00%	20,594.34	219,405.66		
17 Adult Education	6,562.94	0.00	35%	0.00%	6,562.94	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,583.61	0.00	N/A	0.00%	3,118.93	1,464.68	0.00	0.00
29 Flexibility	24,875.99	0.00	N/A	0.00%	24,875.99	0.00	0.00	0.00
61 Building Reserve	102,621.00	0.00	N/A	0.00%	60,781.00	30,840.00	11,000.00	3.49
Total of All Funds	2,499,540.82	200,245.47			281,618.16	1,691,533.59	526,389.07	166.81

50 Debt Service **Tax Jurisdiction**								
07-010405	202,750.00	0.00	20-9-438	0.00%	29,555.60	0.00	173,194.40	54.89

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CENTERVILLE K-6	199	*
M1	CENTERVILLE 7-8	44	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	753,259.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,262.48
D.	At Risk Student	(I-D)	6,515.18
E.	Indian Education For All	(I-E)	5,657.04
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	5,416.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,135.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,044.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,310.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	244
B.	BASE Budget Limit	(II-B)	1,498,808.14
C.	Maximum Budget Limit	(II-C)	1,867,492.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	242,152.58
E.	Adopted Budget	(II-E)	1,740,960.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,500,351.29
H.	Maximum Budget Limit	(II-H)	1,866,288.09
I.	Highest Budget Without a Vote	(II-I)	1,742,503.87
J.	Highest Budget	(II-J)	1,866,288.09
K.	Highest Voted Amount	(II-K)	123,784.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,742,503.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		114,725.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,725.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,742,503.87
1.	BASE Budget Limit	(V-A1)	1,500,351.29	
2.	Over-BASE Budget	(V-A2)	242,152.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		753,259.72
1.	Direct State Aid Paid By State	(V-B1)	753,259.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,262.48
D.	At Risk Student	(V-D)		6,515.18
E.	Indian Education For All	(V-E)		5,657.04
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		5,416.47
H.	Special Education Allowable Cost Payment	(V-H)		36,135.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		154.87
1.	Actual Non-Levy Revenue	(V-J1)	154.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		613,973.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	519,300.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,673.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,500,351.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		242,152.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		242,152.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		76.74
1.	District Property Tax Levy Mills	(V-U1)	76.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,742,503.87

Budget Uses

Expenditure Budget	0002	1,742,503.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	753,259.72
Quality Educator	3111	76,262.48
At Risk Student	3112	6,515.18
Indian Education For All	3113	5,657.04
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	36,135.39
Data For Achievement	3116	5,416.47
State - Guaranteed Tax Base Aid	3120	519,300.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	154.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	94,673.14		
Over-BASE Levy	1110(c)	242,152.58		
District Tax Levy			1110	336,825.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,742,503.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	187,600.00

Budget Uses

Expenditure Budget	0002	187,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,041.00
Contingency	0006	3,104.10
Over-Schedule	0011	153,454.90
Fund Balance for Budget	TFS48	52,466.76
Operating Reserve	0961	37,520.00
Unreserved Fund Balance Reappropriated	0970	14,946.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,072.55
State - On-Schedule Transportation Reimbursement	3210	17,072.55
District Tax Levy	1110	138,508.14
District Mills	999	43.89
Total Estimated Revenues to Fund Adopted Budget	0004	187,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	140,793.41

Budget Uses

Expenditure Budget	0002	140,793.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,842.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,842.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,950.53
District Mills	999	9.49
Total Estimated Revenues to Fund Adopted Budget	0004	140,793.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus THOMAS 19-1	2018	49,990.00	29,994.00	9,998.00	9,998.00
Bus FRT 15-1	2014	49,637.50	36,022.05	9,927.50	9,927.50
2010 INT/Thomas	2011	44,177.50	53,013.00	8,835.50	8,835.50
Bus A Thomas 2007 Miner	2007	62,514.50	42,508.70	12,502.90	0.00
Bus B FRT/Thomas 08-1	2007	38,965.10	57,258.12	7,793.02	1,189.53
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
Bus H Thomas 03-1	2002	32,395.74	48,593.61	N/A	NA
Bus D Thomas 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					29,950.53

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,895.32
Unreserved Fund Balance Reappropriated	0970	39,895.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,104.68
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,594.34
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	20,594.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,405.66
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,562.94

Budget Uses

Expenditure Budget	0002	6,562.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,562.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,562.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,562.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,583.61

Budget Uses

Expenditure Budget	0002	4,583.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,118.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,118.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,464.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,583.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	24,875.99

Budget Uses

Expenditure Budget	0002	24,875.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,875.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,875.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,875.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

07-010405

Taxable Value		3,155,542.00
Adopted Budget	0001	202,750.00

Budget Uses

Expenditure Budget	0002	202,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,555.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,555.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,194.40
Jurisdiction Mills	999	54.89
Total Estimated Revenues to Fund Adopted Budget	0004	202,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/09/2021	06/30/2041	3,000,000.00	2,795,000.00	115,000.00	87,300.00	450.00
Total Bond Requirements							202,750.00
Total Debt Service Requirements						0002	202,750.00

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61 Building Reserve Fund

Adopted Budget		0001	102,621.00

Budget Uses

Expenditure Budget		0002	102,621.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	60,781.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	60,781.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,000.00	
District Tax Levy		1110	11,000.00
District Mills		999	3.49
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.49
Total Estimated Revenues to Fund Adopted Budget		0004	102,621.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	66	3,195,738

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynda Kohut

(Signature) (Date)

Chairperson, School Trustees: Kevin Mackey

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	898,471.29	88,284.20	10%	9.83%	0.00	668,476.41	229,994.88	71.97
10 Transportation	187,600.00	37,520.00	20%	20.00%	16,110.28	33,814.77	137,674.95	43.08
11 Bus Depreciation Reserve	129,955.98	0.00	N/A	0.00%	101,194.98	0.00	28,761.00	9.00
13 Tuition	40,000.00		N/A		23,153.62	0.00	16,846.38	5.27
14 Retirement	160,000.00	32,000.00	20%	20.00%	42,839.46	117,160.54		
17 Adult Education	6,730.44	0.00	35%	0.00%	6,730.44	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,225.87	0.00	N/A	0.00%	1,520.08	705.79	0.00	0.00
29 Flexibility	4,570.39	0.00	N/A	0.00%	4,570.39	0.00	0.00	0.00
61 Building Reserve	64,746.40	0.00	N/A	0.00%	42,926.40	17,420.00	4,400.00	1.38
Total of All Funds	1,494,300.37	157,804.20			239,045.65	837,577.51	417,677.21	130.70

50 Debt Service **Tax Jurisdiction**								
07-010505	202,750.00	0.00	20-9-438	0.00%	7,625.19	0.00	195,124.81	61.06

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CENTERVILLE HS 9-12 66

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	374,239.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,369.52
D.	At Risk Student	(I-D)	2,015.49
E.	Indian Education For All	(I-E)	1,536.48
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	1,471.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,063.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,354.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,448.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	679,489.68
C.	Maximum Budget Limit	(II-C)	843,692.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,003.96
E.	Adopted Budget	(II-E)	871,493.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	722,976.11
H.	Maximum Budget Limit	(II-H)	898,471.29
I.	Highest Budget Without a Vote	(II-I)	898,471.29
J.	Highest Budget	(II-J)	898,471.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	898,471.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		88,284.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,284.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		898,471.29
1.	BASE Budget Limit	(V-A1)	722,976.11	
2.	Over-BASE Budget	(V-A2)	175,495.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		374,239.35
1.	Direct State Aid Paid By State	(V-B1)	374,239.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,369.52
D.	At Risk Student	(V-D)		2,015.49
E.	Indian Education For All	(V-E)		1,536.48
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		1,471.14
H.	Special Education Allowable Cost Payment	(V-H)		10,063.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		69.01
1.	Actual Non-Levy Revenue	(V-J1)	69.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		300,838.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	246,338.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,499.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		722,976.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		175,495.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		175,495.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.05
U.	Over-BASE Mills	(V-U)		54.92
1.	District Property Tax Levy Mills	(V-U1)	54.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	898,471.29

Budget Uses

Expenditure Budget	0002	898,471.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	374,239.35
Quality Educator	3111	31,369.52
At Risk Student	3112	2,015.49
Indian Education For All	3113	1,536.48
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	10,063.02
Data For Achievement	3116	1,471.14
State - Guaranteed Tax Base Aid	3120	246,338.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	69.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,499.70		
Over-BASE Levy	1110(c)	175,495.18		
District Tax Levy			1110	229,994.88
Total Estimated Revenues to Fund Adopted Budget			0004	898,471.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	187,600.00

Budget Uses

Expenditure Budget	0002	187,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,740.70
Contingency	0006	3,074.07
Over-Schedule	0011	153,785.23
Fund Balance for Budget	TFS48	53,630.28
Operating Reserve	0961	37,520.00
Unreserved Fund Balance Reappropriated	0970	16,110.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,907.38
State - On-Schedule Transportation Reimbursement	3210	16,907.39
District Tax Levy	1110	137,674.95
District Mills	999	43.08
Total Estimated Revenues to Fund Adopted Budget	0004	187,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	129,955.98

Budget Uses

Expenditure Budget	0002	129,955.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,194.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,194.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,761.00
District Mills	999	9.00
Total Estimated Revenues to Fund Adopted Budget	0004	129,955.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus THOMAS 19-1	2018	49,990.00	29,994.00	9,998.00	9,998.00
BUS FRT 15-1	2014	49,637.50	31,782.50	9,927.50	9,927.50
2010 INT/THOMAS	2011	44,177.50	51,013.00	8,835.50	8,835.50
BUS A THOMAS 2007 MINER	2007	62,514.50	37,508.70	12,502.90	0.00
BUS B FRT/THOMAS 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
BUS H THOMAS 03-1	2002	32,395.73	48,593.60	N/A	NA
BUS D THOMAS 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					28,761.00

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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,153.62
Unreserved Fund Balance Reappropriated	0970	23,153.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,846.38
District Mills	999	5.27
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,839.46
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	42,839.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	117,160.54
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,730.44

Budget Uses

Expenditure Budget	0002	6,730.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,730.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,730.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,730.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,225.87

Budget Uses

Expenditure Budget	0002	2,225.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,520.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,520.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	705.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,225.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	4,570.39

Budget Uses

Expenditure Budget	0002	4,570.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,570.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,570.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,570.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

07-010505

Taxable Value		3,195,738.00
Adopted Budget	0001	202,750.00

Budget Uses

Expenditure Budget	0002	202,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,625.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,625.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	195,124.81
Jurisdiction Mills	999	61.06
Total Estimated Revenues to Fund Adopted Budget	0004	202,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	09/09/2021	06/30/2041	3,000,000.00	2,795,000.00	115,000.00	87,300.00	450.00
Total Bond Requirements							202,750.00
Total Debt Service Requirements						0002	202,750.00

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61 Building Reserve Fund

Adopted Budget		0001	64,746.40

Budget Uses

Expenditure Budget		0002	64,746.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,926.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,926.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,420.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,400.00	
District Tax Levy		1110	4,400.00
District Mills		999	1.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.38
Total Estimated Revenues to Fund Adopted Budget		0004	64,746.40

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 171	N/A	2,013,175

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	171	N/A	2,010,614
Non-located - 45 Sanders	0	N/A	2,561

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Wilena Oldperson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,118,820.62	112,323.64	10%	10.04%	2,720.41	1,055,589.04	60,511.17	30.06
10 Transportation	125,000.00	20,666.24	20%	16.53%	0.00	19,615.67	105,384.33	52.35
11 Bus Depreciation Reserve	219,311.94	0.00	N/A	0.00%	168,220.28	0.00	51,091.66	25.38
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	173,325.00	28,059.47	20%	16.19%	0.00	173,325.00		
17 Adult Education	880.26	0.00	35%	0.00%	880.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,280.28	0.00	N/A	0.00%	26,188.06	1,092.22	0.00	0.00
29 Flexibility	27.14	0.00	N/A	0.00%	27.14	0.00	0.00	0.00
61 Building Reserve	128,157.24	0.00	N/A	0.00%	94,017.24	23,140.00	11,000.00	5.46
Total of All Funds	1,792,802.48	161,049.35			292,053.39	1,272,761.93	227,987.16	113.25

50 Debt Service **Tax Jurisdiction**								
24-1205	0.00	0.00	20-9-438	0.00%	30,456.04	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHARLO K-6	131	*
M1	CHARLO 7-8	40	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	559,426.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	54,256.94
D.	At Risk Student	(I-D)	8,737.33
E.	Indian Education For All	(I-E)	3,980.88
F.	American Indian Achievement Gap	(I-F)	8,015.00
G.	Data For Achievement	(I-G)	3,811.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,310.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,436.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,013.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	174
B.	BASE Budget Limit	(II-B)	1,108,711.85
C.	Maximum Budget Limit	(II-C)	1,371,256.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,108,711.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,118,820.62
H.	Maximum Budget Limit	(II-H)	1,385,996.29
I.	Highest Budget Without a Vote	(II-I)	1,118,820.62
J.	Highest Budget	(II-J)	1,385,996.29
K.	Highest Voted Amount	(II-K)	267,175.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,118,820.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,882.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		441.58
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	441.58	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,720.41
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,720.41	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		115,044.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,118,820.62
	1. BASE Budget Limit	(V-A1)	1,118,820.62	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		559,426.31
	1. Direct State Aid Paid By State	(V-B1)	559,426.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		54,256.94
D.	At Risk Student	(V-D)		8,737.33
E.	Indian Education For All	(V-E)		3,980.88
F.	American Indian Achievement Gap	(V-F)		8,015.00
G.	Data For Achievement	(V-G)		3,811.59
H.	Special Education Allowable Cost Payment	(V-H)		25,310.02
I.	Remaining Fund Balance Available	(V-I)		2,720.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		880.19
	1. Actual Non-Levy Revenue	(V-J1)	880.19	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		451,681.95
	1. State - Guaranteed Tax Base Aid	(V-L1)	391,170.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	60,511.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,118,820.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,118,820.62

Budget Uses

Expenditure Budget	0002	1,118,820.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,720.41
Direct State Aid	3110	559,426.31
Quality Educator	3111	54,256.94
At Risk Student	3112	8,737.33
Indian Education For All	3113	3,980.88
American Indian Achievement Gap	3114	8,015.00
State Special Education Allowable Cost Payment to Districts	3115	25,310.02
Data For Achievement	3116	3,811.59
State - Guaranteed Tax Base Aid	3120	391,170.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	880.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	60,511.17		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	60,511.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,118,820.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,832.43
Contingency	0006	1,783.24
Over-Schedule	0011	105,384.33
Fund Balance for Budget	TFS48	20,666.24
Operating Reserve	0961	20,666.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,807.83
State - On-Schedule Transportation Reimbursement	3210	9,807.84
District Tax Levy	1110	105,384.33
District Mills	999	52.35
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	219,311.94

Budget Uses

Expenditure Budget	0002	219,311.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	168,220.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	168,220.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	51,091.66
District Mills	999	25.38
Total Estimated Revenues to Fund Adopted Budget	0004	219,311.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2022	51,400.00	0.00	10,280.00	10,280.00
2022 BLUEBIRD	2022	51,625.00	0.00	10,325.00	10,325.00
2020 MICRO BIRD	2021	30,050.00	6,010.00	6,010.00	6,010.00
2019 3000 RE INTERGRATED	2018	71,403.03	33,561.22	14,280.61	14,280.61
2016 interntional	2016	46,820.50	39,092.30	9,364.10	9,364.10
2011 IC CORP BUS	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	88,688.80	11,936.10	831.95
209 INTL	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 Thomas	2001	33,320.20	49,980.30	N/A	NA
3746 INT 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					51,091.66

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	173,325.00

Budget Uses

Expenditure Budget	0002	173,325.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,059.47
Operating Reserve	0961	28,059.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,325.00
Total Estimated Revenues to Fund Adopted Budget	0004	173,325.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	880.26

Budget Uses

Expenditure Budget	0002	880.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	880.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	880.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	880.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,280.28

Budget Uses

Expenditure Budget	0002	27,280.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,188.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,188.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,092.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,280.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27.14

Budget Uses

Expenditure Budget	0002	27.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

24-1205

Taxable Value		2,013,175.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,456.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,456.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	30,456.04

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61 Building Reserve Fund

Adopted Budget		0001	128,157.24

Budget Uses

Expenditure Budget		0002	128,157.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	94,017.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	94,017.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,140.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,000.00	
District Tax Levy		1110	11,000.00
District Mills		999	5.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.46
Total Estimated Revenues to Fund Adopted Budget		0004	128,157.24

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	86	2,611,248

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A		80	2,010,614
Non-located - 45 Sanders	N/A		6	600,634

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Wilena Oldperson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	849,734.54	85,306.62	10%	10.04%	59.61	807,735.81	41,939.12	16.07
10 Transportation	125,000.00	16,622.08	20%	13.30%	0.00	19,615.67	105,384.33	40.36
11 Bus Depreciation Reserve	124,850.57	0.00	N/A	0.00%	74,586.86	0.00	50,263.71	19.25
13 Tuition	5,484.62		N/A		5,484.62	0.00	0.00	0.00
14 Retirement	115,951.50	23,190.30	20%	20.00%	1,332.30	114,619.20		
17 Adult Education	4,917.46	0.00	35%	0.00%	4,917.46	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,307.36	0.00	N/A	0.00%	31,477.83	829.53	0.00	0.00
29 Flexibility	14.94	0.00	N/A	0.00%	14.94	0.00	0.00	0.00
61 Building Reserve	96,887.57	0.00	N/A	0.00%	72,461.09	17,226.48	7,200.00	2.76
Total of All Funds	1,355,148.56	125,119.00			190,334.71	960,026.69	204,787.16	78.44

50 Debt Service Tax Jurisdiction								
24-1206	0.00	0.00	20-9-438	0.00%	21,634.35	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHARLO HS 9-12 86 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	442,149.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,963.55
D.	At Risk Student	(I-D)	3,323.92
E.	Indian Education For All	(I-E)	2,002.08
F.	American Indian Achievement Gap	(I-F)	5,038.00
G.	Data For Achievement	(I-G)	1,916.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,502.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,167.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,475.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	89
B.	BASE Budget Limit	(II-B)	852,833.70
C.	Maximum Budget Limit	(II-C)	1,060,780.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	852,833.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	849,734.54
H.	Maximum Budget Limit	(II-H)	1,057,566.31
I.	Highest Budget Without a Vote	(II-I)	849,734.54
J.	Highest Budget	(II-J)	1,057,566.31
K.	Highest Voted Amount	(II-K)	207,831.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	849,734.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)		(III-A)		84,973.45
B.	TIF Operating Reserve (962)		(III-B)		0.00
C.	Excess Reserves		(III-C)		333.17
	1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	333.17	
	2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)		(III-D)		59.61
	1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2.	Remaining Fund Balance Available (970b)	(III-D2)	59.61	
	3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)		(III-E)		85,366.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget		(V-A)		849,734.54
	1.	BASE Budget Limit	(V-A1)	849,734.54	
	2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid		(V-B)		442,149.83
	1.	Direct State Aid Paid By State	(V-B1)	442,149.83	
	2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator		(V-C)		26,963.55
D.	At Risk Student		(V-D)		3,323.92
E.	Indian Education For All		(V-E)		2,002.08
F.	American Indian Achievement Gap		(V-F)		5,038.00
G.	Data For Achievement		(V-G)		1,916.94
H.	Special Education Allowable Cost Payment		(V-H)		12,502.54
I.	Remaining Fund Balance Available		(V-I)		59.61
J.	Non-Levy Revenue and Funding Sources		(V-J)		875.70
	1.	Actual Non-Levy Revenue	(V-J1)	875.70	
	2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3.	TIF Applied To BASE Budget	(V-J3)	0.00	
	4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources		(V-K)		0.00
L.	BASE Levy Requirements		(V-L)		354,902.37
	1.	State - Guaranteed Tax Base Aid	(V-L1)	312,963.25	
	2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,939.12	
M.	**Subtotal of BASE Budget Revenue		(V-M)		849,734.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE		(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources		(V-O)		0.00
	1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.07
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	849,734.54

Budget Uses

Expenditure Budget	0002	849,734.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	59.61
Direct State Aid	3110	442,149.83
Quality Educator	3111	26,963.55
At Risk Student	3112	3,323.92
Indian Education For All	3113	2,002.08
American Indian Achievement Gap	3114	5,038.00
State Special Education Allowable Cost Payment to Districts	3115	12,502.54
Data For Achievement	3116	1,916.94
State - Guaranteed Tax Base Aid	3120	312,963.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	875.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,939.12		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	41,939.12
Total Estimated Revenues to Fund Adopted Budget			0004	849,734.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,832.43
Contingency	0006	1,783.24
Over-Schedule	0011	105,384.33
Fund Balance for Budget	TFS48	16,622.08
Operating Reserve	0961	16,622.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,807.83
State - On-Schedule Transportation Reimbursement	3210	9,807.84
District Tax Levy	1110	105,384.33
District Mills	999	40.36
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	124,850.57

Budget Uses

Expenditure Budget	0002	124,850.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,586.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,586.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,263.71
District Mills	999	19.25
Total Estimated Revenues to Fund Adopted Budget	0004	124,850.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 BLUEBIRD	2022	51,625.00	0.00	10,325.00	10,325.00
2022 BLUEBIRD	2022	51,400.00	0.00	10,280.00	10,280.00
2020 MICRO BIRD	2021	30,050.00	6,010.00	6,010.00	6,010.00
2019 3000 RE Intergrated	2018	71,403.03	33,561.22	14,280.61	14,280.61
2016 INTERNATIONAL	2016	46,820.50	39,092.30	9,364.10	9,364.10
2011 IC CORP	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,516.75	11,936.10	4.00
2009 INT	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 THOMAS	2001	33,320.20	49,980.30	N/A	NA
3746 INTL 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					50,263.71

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13 Tuition Fund

Adopted Budget	0001	5,484.62

Budget Uses

Expenditure Budget	0002	5,484.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,484.62
Unreserved Fund Balance Reappropriated	0970	5,484.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,484.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	115,951.50

Budget Uses

Expenditure Budget	0002	115,951.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,522.60
Operating Reserve	0961	23,190.30
Unreserved Fund Balance Reappropriated	0970	1,332.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,619.20
Total Estimated Revenues to Fund Adopted Budget	0004	115,951.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,917.46

Budget Uses

Expenditure Budget	0002	4,917.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,917.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,917.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,917.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,307.36

Budget Uses

Expenditure Budget	0002	32,307.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,477.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,477.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	829.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,307.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14.94

Budget Uses

Expenditure Budget	0002	14.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

24-1206

Taxable Value		2,611,248.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,634.35
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,634.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	21,634.35

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61 Building Reserve Fund

Adopted Budget		0001	96,887.57

Budget Uses

Expenditure Budget		0002	96,887.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,461.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,461.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,226.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,200.00	
District Tax Levy		1110	7,200.00
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	96,887.57

Budget Report
FY 2023

26 Liberty

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1236 Chester-Joplin-Inverness El

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	196	N/A	11,032,127

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	178	N/A	9,222,922
Non-located - 21 Hill	18	N/A	1,809,205

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Ivan Van Dessel

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,627,522.67	150,220.77	10%	9.23%	0.00	955,887.24	671,635.43	60.89
10 Transportation	194,500.00	22,118.68	20%	11.37%	0.00	59,324.85	135,175.15	12.25
11 Bus Depreciation Reserve	85,089.99	0.00	N/A	0.00%	78,558.83	0.00	6,531.16	0.59
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	212,500.00	29,195.67	20%	13.74%	0.00	212,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,797.82	0.00	N/A	0.00%	502.53	1,295.29	30,000.00	2.72
29 Flexibility	85,628.11	0.00	N/A	0.00%	85,628.11	0.00	0.00	0.00
61 Building Reserve	78,062.58	0.00	N/A	0.00%	43,592.58	5,656.12	28,813.88	2.61
Total of All Funds	2,315,101.17	201,535.12			208,282.05	1,234,663.50	872,155.62	79.06

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-1J	0.00	0.00	20-9-438	0.00%	791.34	0.00	0.00	0.00

Budget Report
FY 2023

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1236 Chester-Joplin-Inverness El

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHESTER-JPLN-INVRNSS K-6	137
E2	COOL SPRING COLONY EL	10
E4	SAGE CREEK K-8	7
M1	CHESTER-JPLN-INVRNSS 7-8	42

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	677,283.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,555.60
D.	At Risk Student	(I-D)	5,928.74
E.	Indian Education For All	(I-E)	4,562.88
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	4,368.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,884.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,960.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,345.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	177
B.	BASE Budget Limit	(II-B)	1,196,886.43
C.	Maximum Budget Limit	(II-C)	1,490,134.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	300,686.47
E.	Adopted Budget	(II-E)	1,497,572.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,326,836.20
H.	Maximum Budget Limit	(II-H)	1,653,778.12
I.	Highest Budget Without a Vote	(II-I)	1,627,522.67
J.	Highest Budget	(II-J)	1,653,778.12
K.	Highest Voted Amount	(II-K)	26,255.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,627,522.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		150,220.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		150,220.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,627,522.67
1.	BASE Budget Limit	(V-A1)	1,326,836.20	
2.	Over-BASE Budget	(V-A2)	300,686.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		677,283.26
1.	Direct State Aid Paid By State	(V-B1)	677,283.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,555.60
D.	At Risk Student	(V-D)		5,928.74
E.	Indian Education For All	(V-E)		4,562.88
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		4,368.84
H.	Special Education Allowable Cost Payment	(V-H)		29,884.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		93.45
1.	Actual Non-Levy Revenue	(V-J1)	93.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		550,701.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	179,752.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	370,948.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,326,836.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		300,686.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		300,686.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.26
	1. District Property Tax Levy Mills	(V-U1)	27.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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1236 Chester-Joplin-Inverness El

01 General Fund

Adopted Budget	0001	1,627,522.67

Budget Uses

Expenditure Budget	0002	1,627,522.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	677,283.26
Quality Educator	3111	53,555.60
At Risk Student	3112	5,928.74
Indian Education For All	3113	4,562.88
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	29,884.12
Data For Achievement	3116	4,368.84
State - Guaranteed Tax Base Aid	3120	179,752.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	93.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	370,948.96		
Over-BASE Levy	1110(c)	300,686.47		
District Tax Levy			1110	671,635.43
Total Estimated Revenues to Fund Adopted Budget			0004	1,627,522.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	194,500.00

Budget Uses

Expenditure Budget	0002	194,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,931.68
Contingency	0006	5,393.17
Over-Schedule	0011	135,175.15
Fund Balance for Budget	TFS48	22,118.68
Operating Reserve	0961	22,118.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,662.42
State - On-Schedule Transportation Reimbursement	3210	29,662.43
District Tax Levy	1110	135,175.15
District Mills	999	12.25
Total Estimated Revenues to Fund Adopted Budget	0004	194,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	85,089.99

Budget Uses

Expenditure Budget	0002	85,089.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	78,558.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,558.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,531.16
District Mills	999	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	85,089.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Micro Bird 16 PX	2019	19,000.00	11,400.00	3,800.00	3,800.00
2015 ALL AMERICAN T3RE/4600 BLUEBIRD BUS	2014	55,000.00	79,768.84	11,000.00	2,731.16
BLUEBIRD ACTIVITY BUS	2009	71,375.00	107,062.50	N/A	NA
BLUEBIRD BUS	2006	8,000.00	12,000.00	N/A	NA
Total					6,531.16

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	212,500.00

Budget Uses

Expenditure Budget	0002	212,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,195.67
Operating Reserve	0961	29,195.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	212,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	212,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,797.82

Budget Uses

Expenditure Budget	0002	31,797.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	502.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	502.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,295.29
District Tax Levy	1110	30,000.00
District Mills	999	2.72
Total Estimated Revenues to Fund Adopted Budget	0004	31,797.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	85,628.11

Budget Uses

Expenditure Budget	0002	85,628.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85,628.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,628.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,628.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Jurisdiction 48-1J

Taxable Value		11,032,127.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	791.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	791.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	791.34

Budget Report
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1236 Chester-Joplin-Inverness El

61 Building Reserve Fund

Adopted Budget		0001	78,062.58

Budget Uses

Expenditure Budget		0002	78,062.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	43,592.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	43,592.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,656.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,813.88	
District Tax Levy		1110	28,813.88
District Mills		999	2.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	78,062.58

Budget Report
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Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	61	11,189,621

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	N/A	61	9,380,416
Non-located - 21 Hill	N/A	0	1,809,205

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Ivan Van Dessel

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

26 Liberty

Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	903,513.90	90,252.84	10%	9.99%	0.00	473,837.29	429,676.61	38.40
10 Transportation	179,500.00	35,900.00	20%	20.00%	0.59	58,050.96	121,448.45	10.85
11 Bus Depreciation Reserve	283,614.88	0.00	N/A	0.00%	265,258.70	0.00	18,356.18	1.64
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	128,900.00	25,780.00	20%	20.00%	23,163.75	105,736.25		
17 Adult Education	6,007.75	0.00	35%	0.00%	4,348.24	0.00	1,659.51	0.15
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,649.81	0.00	N/A	0.00%	12,649.81	656.80	29,343.20	2.62
29 Flexibility	112,309.16	0.00	N/A	0.00%	112,309.16	0.00	0.00	0.00
61 Building Reserve	38,593.19	0.00	N/A	0.00%	17,653.19	6,119.07	14,820.93	1.32
Total of All Funds	1,695,088.69	151,932.84			435,383.44	644,400.37	615,304.88	54.98

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-2J	0.00	0.00	20-9-438	0.00%	144.50	0.00	0.00	0.00

Budget Report
FY 2023

26 Liberty

Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHESTER-JPLN-INVRNS 9-12 61

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	357,247.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,113.68
D.	At Risk Student	(I-D)	2,042.12
E.	Indian Education For All	(I-E)	1,420.08
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,359.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,300.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,100.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,913.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	54
B.	BASE Budget Limit	(II-B)	619,264.42
C.	Maximum Budget Limit	(II-C)	770,801.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	251,326.01
E.	Adopted Budget	(II-E)	870,590.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	672,795.12
H.	Maximum Budget Limit	(II-H)	840,077.93
I.	Highest Budget Without a Vote	(II-I)	903,513.90
J.	Highest Budget	(II-J)	903,513.90
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	903,513.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		90,252.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		90,252.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		903,513.90
	1. BASE Budget Limit	(V-A1)	672,795.12	
	2. Over-BASE Budget	(V-A2)	230,718.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		357,247.76
	1. Direct State Aid Paid By State	(V-B1)	357,247.76	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,113.68
D.	At Risk Student	(V-D)		2,042.12
E.	Indian Education For All	(V-E)		1,420.08
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,359.69
H.	Special Education Allowable Cost Payment	(V-H)		9,300.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		771.15
	1. Actual Non-Levy Revenue	(V-J1)	771.15	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		286,310.97
	1. State - Guaranteed Tax Base Aid	(V-L1)	87,353.14	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	198,957.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		672,795.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		230,718.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		230,718.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.78
U.	Over-BASE Mills	(V-U)		20.62
1.	District Property Tax Levy Mills	(V-U1)	20.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	903,513.90

Budget Uses

Expenditure Budget	0002	903,513.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	357,247.76
Quality Educator	3111	14,113.68
At Risk Student	3112	2,042.12
Indian Education For All	3113	1,420.08
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	9,300.67
Data For Achievement	3116	1,359.69
State - Guaranteed Tax Base Aid	3120	87,353.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	571.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	200.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	198,957.83		
Over-BASE Levy	1110(c)	230,718.78		
District Tax Levy			1110	429,676.61
Total Estimated Revenues to Fund Adopted Budget			0004	903,513.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	179,500.00

Budget Uses

Expenditure Budget	0002	179,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,773.60
Contingency	0006	5,277.36
Over-Schedule	0011	121,449.04
Fund Balance for Budget	TFS48	35,900.59
Operating Reserve	0961	35,900.00
Unreserved Fund Balance Reappropriated	0970	0.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,025.48
State - On-Schedule Transportation Reimbursement	3210	29,025.48
District Tax Levy	1110	121,448.45
District Mills	999	10.85
Total Estimated Revenues to Fund Adopted Budget	0004	179,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

26 Liberty

Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	283,614.88

Budget Uses

Expenditure Budget	0002	283,614.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	265,258.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265,258.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,356.18
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	283,614.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Micro Bird 16 PX	2019	57,000.00	34,200.00	11,400.00	11,400.00
2015 T3RE/4600 All American Bluebird Activity Bus	2014	111,900.00	160,893.82	22,380.00	6,956.18
BLUEBIRD ACTIVITY BUS	2009	71,375.00	107,062.50	N/A	NA
Total					18,356.18

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	128,900.00

Budget Uses

Expenditure Budget	0002	128,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,943.75
Operating Reserve	0961	25,780.00
Unreserved Fund Balance Reappropriated	0970	23,163.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,736.25
Total Estimated Revenues to Fund Adopted Budget	0004	128,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

26 Liberty

Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

17 Adult Education Fund

Adopted Budget	0001	6,007.75

Budget Uses

Expenditure Budget	0002	6,007.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,348.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,348.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,659.51
District Mills	999	0.15
Total Estimated Revenues to Fund Adopted Budget	0004	6,007.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,649.81

Budget Uses

Expenditure Budget	0002	42,649.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,649.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,649.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	656.80
District Tax Levy	1110	29,343.20
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	42,649.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	112,309.16

Budget Uses

Expenditure Budget	0002	112,309.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,309.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,309.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,309.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

26 Liberty

Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

50 Debt Service Fund

Jurisdiction 48-2J

Taxable Value		11,189,621.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	144.50

Budget Report
FY 2023

26 Liberty

Submit ID: 1237-19736908

1237 Chester-Joplin-Inverness HS

61 Building Reserve Fund

Adopted Budget		0001	38,593.19

Budget Uses

Expenditure Budget		0002	38,593.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,653.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,653.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,119.07
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,820.93	
District Tax Levy		1110	14,820.93
District Mills		999	1.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.32
Total Estimated Revenues to Fund Adopted Budget		0004	38,593.19

Budget Report
FY 2023

03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	246	N/A	4,770,080

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Frank Billmayer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
03 Blaine
0028 Chinook Elem

Submit ID: 0028-59387367

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,073,748.00	209,580.28	10%	10.11%	11,961.93	1,438,830.86	622,955.21	130.57
10 Transportation	180,000.00	26,076.73	20%	14.49%	0.00	33,418.26	146,581.74	30.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	75,000.00		N/A		1,536.31	0.00	73,463.69	15.40
14 Retirement	350,000.00	70,000.00	20%	20.00%	13,583.67	336,416.33		
17 Adult Education	4,750.00	0.00	35%	0.00%	0.00	0.00	4,750.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	99,203.00	0.47	N/A	0.00%	37,646.50	1,556.50	60,000.00	12.58
29 Flexibility	29,461.00	0.44	N/A	0.00%	29,461.00	0.00	0.00	0.00
61 Building Reserve	85,194.00	0.72	N/A	0.00%	42,694.00	17,500.00	25,000.00	5.24
Total of All Funds	2,897,356.00	305,658.64			136,883.41	1,827,721.95	932,750.64	195.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHINOOK K-6	178
E2	HARTLAND K-8	5
M1	CHINOOK 7-8	63

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	800,498.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,048.11
D.	At Risk Student	(I-D)	7,045.72
E.	Indian Education For All	(I-E)	5,726.88
F.	American Indian Achievement Gap	(I-F)	8,015.00
G.	Data For Achievement	(I-G)	5,483.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,872.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,501.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,190.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	250
B.	BASE Budget Limit	(II-B)	1,620,709.76
C.	Maximum Budget Limit	(II-C)	2,027,494.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	438,201.24
E.	Adopted Budget	(II-E)	2,058,911.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,594,401.03
H.	Maximum Budget Limit	(II-H)	1,983,866.91
I.	Highest Budget Without a Vote	(II-I)	2,033,639.52
J.	Highest Budget	(II-J)	2,073,748.36
K.	Highest Voted Amount	(II-K)	40,108.84
L.	Amount Approved on Ballot by Voters	(II-L)	41,145.95
M.	Adopted Budget	(II-M)	2,073,748.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		207,374.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,205.48
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,205.48	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,961.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,037.11	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,924.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		221,542.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,073,748.00
1.	BASE Budget Limit	(V-A1)	1,594,401.03	
2.	Over-BASE Budget	(V-A2)	479,346.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		800,498.28
1.	Direct State Aid Paid By State	(V-B1)	800,498.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,048.11
D.	At Risk Student	(V-D)		7,045.72
E.	Indian Education For All	(V-E)		5,726.88
F.	American Indian Achievement Gap	(V-F)		8,015.00
G.	Data For Achievement	(V-G)		5,483.34
H.	Special Education Allowable Cost Payment	(V-H)		48,872.98
I.	Remaining Fund Balance Available	(V-I)		10,924.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		567.75
1.	Actual Non-Levy Revenue	(V-J1)	567.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		645,218.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	500,572.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	144,645.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,594,401.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,037.11
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,037.11	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		478,309.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		479,346.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		100.27
1.	District Property Tax Levy Mills	(V-U1)	100.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

01 General Fund

Adopted Budget	0001	2,073,748.00

Budget Uses

Expenditure Budget	0002	2,073,748.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,961.93
Direct State Aid	3110	800,498.28
Quality Educator	3111	62,048.11
At Risk Student	3112	7,045.72
Indian Education For All	3113	5,726.88
American Indian Achievement Gap	3114	8,015.00
State Special Education Allowable Cost Payment to Districts	3115	48,872.98
Data For Achievement	3116	5,483.34
State - Guaranteed Tax Base Aid	3120	500,572.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	8.35
Interest Earnings	1510	559.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	144,645.35		
Over-BASE Levy	1110(c)	478,309.86		
District Tax Levy			1110	622,955.21
Total Estimated Revenues to Fund Adopted Budget			0004	2,073,748.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,380.24
Contingency	0006	3,038.02
Over-Schedule	0011	146,581.74
Fund Balance for Budget	TFS48	26,076.73
Operating Reserve	0961	26,076.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,709.13
State - On-Schedule Transportation Reimbursement	3210	16,709.13
District Tax Levy	1110	146,581.74
District Mills	999	30.73
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
03 Blaine
0028 Chinook Elem

Submit ID: 0028-59387367

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,536.31
Unreserved Fund Balance Reappropriated	0970	1,536.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,463.69
District Mills	999	15.40
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,583.67
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	13,583.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	336,416.33
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,750.00

Budget Uses

Expenditure Budget	0002	4,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,750.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	99,203.00

Budget Uses

Expenditure Budget	0002	99,203.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,646.97
Operating Reserve	0961	0.47
Unreserved Fund Balance Reappropriated	0970	37,646.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,556.50
District Tax Levy	1110	60,000.00
District Mills	999	12.58
Total Estimated Revenues to Fund Adopted Budget	0004	99,203.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

29 Flexibility Fund

Adopted Budget	0001	29,461.00

Budget Uses

Expenditure Budget	0002	29,461.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,461.44
Operating Reserve	0961	0.44
Unreserved Fund Balance Reappropriated	0970	29,461.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,461.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0028 Chinook Elem

Submit ID: 0028-59387367

61 Building Reserve Fund

Adopted Budget		0001	85,194.00

Budget Uses

Expenditure Budget		0002	85,194.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,694.72
Operating Reserve		0961	0.72
Unreserved Fund Balance Reappropriated		0970	42,694.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,500.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	5.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.24
Total Estimated Revenues to Fund Adopted Budget		0004	85,194.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	117	8,409,110

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Frank Billmayer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,411,371.00	142,331.16	10%	10.08%	42,599.96	894,289.55	474,481.49	56.41
10 Transportation	200,000.00	40,000.00	20%	20.00%	1,110.08	33,418.26	165,471.66	19.68
11 Bus Depreciation Reserve	362,370.00	0.87	N/A	0.00%	252,024.44	0.00	110,345.56	13.12
13 Tuition	325,000.00		N/A		13,885.98	0.00	311,114.02	37.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	92,717.98	207,282.02		
17 Adult Education	24,250.00	0.00	35%	0.00%	15,817.45	0.00	8,432.55	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,076.00	0.83	N/A	0.00%	28,028.28	1,047.72	35,000.00	4.16
29 Flexibility	48,812.00	0.75	N/A	0.00%	48,812.00	0.00	0.00	0.00
61 Building Reserve	197,236.00	0.40	N/A	0.00%	129,806.00	17,430.00	50,000.00	5.95
Total of All Funds	2,933,115.00	242,334.01			624,802.17	1,153,467.55	1,154,845.28	137.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHINOOK HS 9-12 117

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	547,234.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,487.89
D.	At Risk Student	(I-D)	2,961.98
E.	Indian Education For All	(I-E)	2,723.76
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	2,607.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,359.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,945.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,064.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	1,018,009.36
C.	Maximum Budget Limit	(II-C)	1,268,430.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	366,098.64
E.	Adopted Budget	(II-E)	1,384,108.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,073,231.20
H.	Maximum Budget Limit	(II-H)	1,342,447.01
I.	Highest Budget Without a Vote	(II-I)	1,411,371.59
J.	Highest Budget	(II-J)	1,411,371.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,411,371.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		141,137.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,194.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,194.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,599.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,087.13	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,512.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,931.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,411,371.00
1.	BASE Budget Limit	(V-A1)	1,073,231.20	
2.	Over-BASE Budget	(V-A2)	338,139.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		547,234.39
1.	Direct State Aid Paid By State	(V-B1)	547,234.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,487.89
D.	At Risk Student	(V-D)		2,961.98
E.	Indian Education For All	(V-E)		2,723.76
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		2,607.93
H.	Special Education Allowable Cost Payment	(V-H)		38,359.90
I.	Remaining Fund Balance Available	(V-I)		41,512.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,621.50
1.	Actual Non-Levy Revenue	(V-J1)	12,621.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		395,744.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	258,315.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,428.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,073,231.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,087.13
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,087.13	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		337,052.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		338,139.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.33
U.	Over-BASE Mills	(V-U)		40.08
	1. District Property Tax Levy Mills	(V-U1)	40.08	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

01 General Fund

Adopted Budget	0001	1,411,371.00

Budget Uses

Expenditure Budget	0002	1,411,371.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,599.96
Direct State Aid	3110	547,234.39
Quality Educator	3111	26,487.89
At Risk Student	3112	2,961.98
Indian Education For All	3113	2,723.76
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	38,359.90
Data For Achievement	3116	2,607.93
State - Guaranteed Tax Base Aid	3120	258,315.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	4.02
Interest Earnings	1510	864.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,753.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,428.82		
Over-BASE Levy	1110(c)	337,052.67		
District Tax Levy			1110	474,481.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,411,371.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,380.24
Contingency	0006	3,038.02
Over-Schedule	0011	166,581.74
Fund Balance for Budget	TFS48	41,110.08
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	1,110.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,709.13
State - On-Schedule Transportation Reimbursement	3210	16,709.13
District Tax Levy	1110	165,471.66
District Mills	999	19.68
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	362,370.00

Budget Uses

Expenditure Budget	0002	362,370.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	252,025.31
Operating Reserve	0961	0.87
Unreserved Fund Balance Reappropriated	0970	252,024.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,345.56
District Mills	999	13.12
Total Estimated Revenues to Fund Adopted Budget	0004	362,370.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 ECOACH XL	2022	307,900.00	0.00	61,580.00	61,580.00
2018 Ford Econoline E450	2019	82,828.00	49,696.80	16,565.60	16,565.60
2018 Freightliner M2 106 Medium	2019	160,999.80	96,599.88	32,199.96	32,199.96
2003 MCI Coach	2011	250,000.00	375,000.00	N/A	NA
2009 Blue Bird	2009	162,200.00	243,300.00	N/A	NA
Two-way Radios	2006	6,870.00	10,305.00	N/A	NA
1990 GMC	1990	37,230.00	59,584.00	N/A	0.00
Total					110,345.56

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

13 Tuition Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,885.98
Unreserved Fund Balance Reappropriated	0970	13,885.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	311,114.02
District Mills	999	37.00
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	152,717.98
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	92,717.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	207,282.02
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

17 Adult Education Fund

Adopted Budget	0001	24,250.00

Budget Uses

Expenditure Budget	0002	24,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,817.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,817.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,432.55
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

28 Technology Fund

Adopted Budget	0001	64,076.00

Budget Uses

Expenditure Budget	0002	64,076.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,029.11
Operating Reserve	0961	0.83
Unreserved Fund Balance Reappropriated	0970	28,028.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,047.72
District Tax Levy	1110	35,000.00
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	64,076.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

29 Flexibility Fund

Adopted Budget	0001	48,812.00

Budget Uses

Expenditure Budget	0002	48,812.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,812.75
Operating Reserve	0961	0.75
Unreserved Fund Balance Reappropriated	0970	48,812.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,812.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0029 Chinook H S

Submit ID: 0029-61508345

61 Building Reserve Fund

Adopted Budget		0001	197,236.00

Budget Uses

Expenditure Budget		0002	197,236.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	129,806.40
Operating Reserve		0961	0.40
Unreserved Fund Balance Reappropriated		0970	129,806.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,430.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,000.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	50,000.00
District Mills		999	5.95
Building Reserve Voted Mills		0134	4.76
Building Reserve Permissive Mills		0135	1.19
Total Estimated Revenues to Fund Adopted Budget		0004	197,236.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2020	200,000.00	5	612	80,000.00	40,000.00	0.00
05/04/2021	200,000.00	5	612	0.00	40,000.00	40,000.00
Total						40,000.00

Budget Report
FY 2023

50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 249	N/A	7,970,914

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
50 Teton
0883 Choteau Elem

Submit ID: 0883-74102091

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,905,882.00	346,571.74	10%	18.18%	0.00	1,305,548.88	600,333.12	75.32
10 Transportation	244,474.27	48,894.85	20%	20.00%	5,256.83	55,442.97	183,774.47	23.06
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,095.28		N/A		12,095.28	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	35,926.86	264,073.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,059.25	0.00	N/A	0.00%	26,545.64	1,513.61	36,000.00	4.52
29 Flexibility	51,809.55	0.00	N/A	0.00%	49,686.14	2,123.41	0.00	0.00
61 Building Reserve	139,784.66	0.00	N/A	0.00%	102,284.66	0.00	37,500.00	4.70
Total of All Funds	2,718,105.01	455,466.59			231,795.41	1,628,702.01	857,607.59	107.60

50 Debt Service Tax Jurisdiction								
009837	0.00	0.00	20-9-438	0.00%	359.33	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHOTEAU K-6	194 *
M1	CHOTEAU 7-8	55 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	777,438.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,245.12
D.	At Risk Student	(I-D)	10,307.58
E.	Indian Education For All	(I-E)	5,796.72
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	5,550.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,812.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,603.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,600.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	244
B.	BASE Budget Limit	(II-B)	1,482,572.66
C.	Maximum Budget Limit	(II-C)	1,845,478.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	355,409.20
E.	Adopted Budget	(II-E)	1,837,981.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,550,472.80
H.	Maximum Budget Limit	(II-H)	1,928,569.41
I.	Highest Budget Without a Vote	(II-I)	1,905,882.00
J.	Highest Budget	(II-J)	1,928,569.41
K.	Highest Voted Amount	(II-K)	22,687.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,905,882.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		190,588.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		155,983.54
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	155,983.54	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		346,571.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,905,882.00
1.	BASE Budget Limit	(V-A1)	1,550,472.80	
2.	Over-BASE Budget	(V-A2)	355,409.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		777,438.18
1.	Direct State Aid Paid By State	(V-B1)	777,438.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,245.12
D.	At Risk Student	(V-D)		10,307.58
E.	Indian Education For All	(V-E)		5,796.72
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		5,550.21
H.	Special Education Allowable Cost Payment	(V-H)		37,812.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,994.51
1.	Actual Non-Levy Revenue	(V-J1)	1,994.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		632,121.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	387,198.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	244,923.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,550,472.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		355,409.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		355,409.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		44.59
1.	District Property Tax Levy Mills	(V-U1)	44.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

01 General Fund

Adopted Budget	0001	1,905,882.00

Budget Uses

Expenditure Budget	0002	1,905,882.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	777,438.18
Quality Educator	3111	76,245.12
At Risk Student	3112	10,307.58
Indian Education For All	3113	5,796.72
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	37,812.56
Data For Achievement	3116	5,550.21
State - Guaranteed Tax Base Aid	3120	387,198.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,994.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	244,923.92		
Over-BASE Levy	1110(c)	355,409.20		
District Tax Levy			1110	600,333.12
Total Estimated Revenues to Fund Adopted Budget			0004	1,905,882.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

10 Transportation Fund

Adopted Budget	0001	244,474.27

Budget Uses

Expenditure Budget	0002	244,474.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,402.70
Contingency	0006	5,040.27
Over-Schedule	0011	189,031.30
Fund Balance for Budget	TFS48	54,151.68
Operating Reserve	0961	48,894.85
Unreserved Fund Balance Reappropriated	0970	5,256.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,721.48
State - On-Schedule Transportation Reimbursement	3210	27,721.49
District Tax Levy	1110	183,774.47
District Mills	999	23.06
Total Estimated Revenues to Fund Adopted Budget	0004	244,474.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

13 Tuition Fund

Adopted Budget	0001	12,095.28

Budget Uses

Expenditure Budget	0002	12,095.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,095.28
Unreserved Fund Balance Reappropriated	0970	12,095.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,095.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,926.86
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	35,926.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,073.14
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	64,059.25

Budget Uses

Expenditure Budget	0002	64,059.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,545.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,545.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,513.61
District Tax Levy	1110	36,000.00
District Mills	999	4.52
Total Estimated Revenues to Fund Adopted Budget	0004	64,059.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

29 Flexibility Fund

Adopted Budget	0001	51,809.55

Budget Uses

Expenditure Budget	0002	51,809.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,686.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,686.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,123.41
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,809.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

50 Debt Service Fund
009837

Taxable Value		7,970,914.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	359.33
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	359.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	359.33

Budget Report
FY 2023

50 Teton

0883 Choteau Elem

Submit ID: 0883-74102091

61 Building Reserve Fund

Adopted Budget	0001	139,784.66

Budget Uses

Expenditure Budget	0002	139,784.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,284.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,284.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	37,500.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	37,500.00
District Mills			999	4.70
Building Reserve Voted Mills			0134	4.70
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	139,784.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	612	262,500.00	37,500.00	37,500.00
Total						37,500.00

Budget Report
FY 2023

50 Teton

0884 Choteau H S

Submit ID: 0884-58322099

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	113	9,565,190

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
50 Teton
0884 Choteau H S

Submit ID: 0884-58322099

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,333,812.61	200,600.51	10%	15.04%	10,998.98	877,146.09	445,667.54	46.60
10 Transportation	232,720.92	46,544.18	20%	20.00%	9,623.52	56,863.62	166,233.78	17.38
11 Bus Depreciation Reserve	200,255.84	0.00	N/A	0.00%	157,194.73	0.00	43,061.11	4.50
13 Tuition	10,081.22		N/A		10,081.22	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	30,280.06	169,719.94		
17 Adult Education	14,630.45	0.00	35%	0.00%	14,630.45	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	93,733.54	0.00	N/A	0.00%	56,723.01	1,010.53	36,000.00	3.76
29 Flexibility	224,801.47	0.00	N/A	0.00%	217,056.59	7,744.88	0.00	0.00
61 Building Reserve	131,489.44	0.00	N/A	0.00%	93,989.44	0.00	37,500.00	3.92
Total of All Funds	2,441,525.49	287,144.69			600,578.00	1,112,485.06	728,462.43	76.16

50 Debt Service Tax Jurisdiction								
012298	0.00	0.00	20-9-438	0.00%	258.99	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

0884 Choteau H S

Submit ID: 0884-58322099

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHOTEAU HS 9-12 113 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	533,687.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,282.08
D.	At Risk Student	(I-D)	3,493.27
E.	Indian Education For All	(I-E)	2,630.64
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	2,518.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,229.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,641.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,973.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	119
B.	BASE Budget Limit	(II-B)	1,043,420.03
C.	Maximum Budget Limit	(II-C)	1,298,968.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,674.78
E.	Adopted Budget	(II-E)	1,342,094.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,035,137.83
H.	Maximum Budget Limit	(II-H)	1,288,246.58
I.	Highest Budget Without a Vote	(II-I)	1,333,812.61
J.	Highest Budget	(II-J)	1,348,410.55
K.	Highest Voted Amount	(II-K)	14,597.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,333,812.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,381.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		67,219.25
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	67,219.25	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,998.98
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,998.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		211,599.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,333,812.61
1.	BASE Budget Limit	(V-A1)	1,035,137.83	
2.	Over-BASE Budget	(V-A2)	298,674.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		533,687.16
1.	Direct State Aid Paid By State	(V-B1)	533,687.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,282.08
D.	At Risk Student	(V-D)		3,493.27
E.	Indian Education For All	(V-E)		2,630.64
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		2,518.77
H.	Special Education Allowable Cost Payment	(V-H)		18,229.90
I.	Remaining Fund Balance Available	(V-I)		10,998.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,262.51
1.	Actual Non-Levy Revenue	(V-J1)	1,262.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		418,744.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	271,751.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,992.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,035,137.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,674.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		298,674.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.37
U.	Over-BASE Mills	(V-U)		31.23
1.	District Property Tax Levy Mills	(V-U1)	31.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
50 Teton

0884 Choteau H S

Submit ID: 0884-58322099

01 General Fund

Adopted Budget	0001	1,333,812.61

Budget Uses

Expenditure Budget	0002	1,333,812.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,998.98
Direct State Aid	3110	533,687.16
Quality Educator	3111	41,282.08
At Risk Student	3112	3,493.27
Indian Education For All	3113	2,630.64
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	18,229.90
Data For Achievement	3116	2,518.77
State - Guaranteed Tax Base Aid	3120	271,751.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,262.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,992.76		
Over-BASE Levy	1110(c)	298,674.78		
District Tax Levy			1110	445,667.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,333,812.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	232,720.92

Budget Uses

Expenditure Budget	0002	232,720.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,694.20
Contingency	0006	5,169.42
Over-Schedule	0011	175,857.30
Fund Balance for Budget	TFS48	56,167.70
Operating Reserve	0961	46,544.18
Unreserved Fund Balance Reappropriated	0970	9,623.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,431.81
State - On-Schedule Transportation Reimbursement	3210	28,431.81
District Tax Levy	1110	166,233.78
District Mills	999	17.38
Total Estimated Revenues to Fund Adopted Budget	0004	232,720.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,255.84

Budget Uses

Expenditure Budget	0002	200,255.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,194.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,194.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,061.11
District Mills	999	4.50
Total Estimated Revenues to Fund Adopted Budget	0004	200,255.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004 International rebuilt engine	2020	14,205.94	5,682.38	2,841.19	2,841.19
2004 International Coach Activity Bus	2018	39,000.00	31,200.00	7,800.00	7,800.00
16 channel bus radio system	2016	599.62	649.60	119.92	119.92
2016 Bluebird Activity Bus	2016	161,500.00	193,800.00	32,300.00	32,300.00
2001 Blue Bird Yellow bus	2014	7,500.00	11,250.00	N/A	NA
Bus Security Camera System	2010	3,535.00	5,302.50	N/A	NA
Bus Route Base & Bus Radio System	2009	3,013.00	4,519.50	N/A	NA
Total					43,061.11

Budget Report
FY 2023
50 Teton
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13 Tuition Fund

Adopted Budget	0001	10,081.22

Budget Uses

Expenditure Budget	0002	10,081.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,081.22
Unreserved Fund Balance Reappropriated	0970	10,081.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,081.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,280.06
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	30,280.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	169,719.94
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

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17 Adult Education Fund

Adopted Budget	0001	14,630.45

Budget Uses

Expenditure Budget	0002	14,630.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,630.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,630.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,630.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	93,733.54

Budget Uses

Expenditure Budget	0002	93,733.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,723.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,723.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,010.53
District Tax Levy	1110	36,000.00
District Mills	999	3.76
Total Estimated Revenues to Fund Adopted Budget	0004	93,733.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
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Submit ID: 0884-58322099

29 Flexibility Fund

Adopted Budget	0001	224,801.47

Budget Uses

Expenditure Budget	0002	224,801.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217,056.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	217,056.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,744.88
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	224,801.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

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50 Debt Service Fund
012298

Taxable Value		9,565,190.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	258.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	258.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	258.99

Budget Report
FY 2023

50 Teton

0884 Choteau H S

Submit ID: 0884-58322099

61 Building Reserve Fund

Adopted Budget		0001	131,489.44

Budget Uses

Expenditure Budget		0002	131,489.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	93,989.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	93,989.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	3.92
Building Reserve Voted Mills		0134	3.92
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	131,489.44

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	612	262,500.00	37,500.00	37,500.00
Total						37,500.00

Budget Report
FY 2023

29 McCone

0547 Circle Elem

Submit ID: 0547-23111453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	145	N/A	5,487,430

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Della Van Horn

(Signature) (Date)

Chairperson, School Trustees: Bryce Hove

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

29 McCone

0547 Circle Elem

Submit ID: 0547-23111453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,238,145.72	320,612.31	10%	25.89%	0.00	804,529.70	433,616.02	79.02
10 Transportation	240,000.00	48,000.00	20%	20.00%	50,659.24	73,275.84	116,064.92	21.15
11 Bus Depreciation Reserve	137,324.84	0.00	N/A	0.00%	114,413.34	0.00	22,911.50	4.18
13 Tuition	2,000.00		N/A		2,085.70	0.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	31,217.08	163,782.92		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	4,063.33	0.00	4,936.67	0.90
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,296.05	0.00	N/A	0.00%	19,381.73	944.32	9,970.00	1.82
29 Flexibility	47,864.71	0.00	N/A	0.00%	47,864.71	0.00	0.00	0.00
61 Building Reserve	482,627.37	0.00	N/A	0.00%	402,447.37	18,091.15	62,088.85	11.31
Total of All Funds	2,382,258.69	410,762.31			672,132.50	1,060,623.93	649,587.96	118.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

29 McCone

0547 Circle Elem

Submit ID: 0547-23111453

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CIRCLE K-6	106
M1	CIRCLE 7-8	39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	489,661.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,795.68
D.	At Risk Student	(I-D)	3,749.68
E.	Indian Education For All	(I-E)	3,375.60
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	3,232.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,108.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,368.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,759.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	138
B.	BASE Budget Limit	(II-B)	914,143.87
C.	Maximum Budget Limit	(II-C)	1,137,505.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	291,679.70
E.	Adopted Budget	(II-E)	1,205,823.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	967,318.78
H.	Maximum Budget Limit	(II-H)	1,204,092.71
I.	Highest Budget Without a Vote	(II-I)	1,238,145.72
J.	Highest Budget	(II-J)	1,238,145.72
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,238,145.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,814.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		196,797.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	196,797.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		320,612.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,238,145.72
1.	BASE Budget Limit	(V-A1)	967,318.78	
2.	Over-BASE Budget	(V-A2)	270,826.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		489,661.01
1.	Direct State Aid Paid By State	(V-B1)	489,661.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,795.68
D.	At Risk Student	(V-D)		3,749.68
E.	Indian Education For All	(V-E)		3,375.60
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		3,232.05
H.	Special Education Allowable Cost Payment	(V-H)		22,108.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,482.00
1.	Actual Non-Levy Revenue	(V-J1)	5,482.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		392,998.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	230,209.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	162,789.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		967,318.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,826.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,826.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.35
1.	District Property Tax Levy Mills	(V-U1)	49.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,238,145.72

Budget Uses

Expenditure Budget	0002	1,238,145.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	489,661.01
Quality Educator	3111	45,795.68
At Risk Student	3112	3,749.68
Indian Education For All	3113	3,375.60
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	22,108.15
Data For Achievement	3116	3,232.05
State - Guaranteed Tax Base Aid	3120	230,209.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,759.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,722.04
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	162,789.08		
Over-BASE Levy	1110(c)	270,826.94		
District Tax Levy			1110	433,616.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,238,145.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	66,614.40
Contingency	0006	6,661.44
Over-Schedule	0011	166,724.16
Fund Balance for Budget	TFS48	98,659.24
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	50,659.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,637.92
State - On-Schedule Transportation Reimbursement	3210	36,637.92
District Tax Levy	1110	116,064.92
District Mills	999	21.15
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	137,324.84

Budget Uses

Expenditure Budget	0002	137,324.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,413.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,413.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,911.50
District Mills	999	4.18
Total Estimated Revenues to Fund Adopted Budget	0004	137,324.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021IC CE	2020	62,597.50	25,039.00	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	61,520.00	10,392.00	10,392.00
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
2003 Blue Bird GMC	2009	28,500.00	42,750.00	N/A	NA
Total					22,911.50

13 Tuition Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,085.70
Unreserved Fund Balance Reappropriated	0970	2,085.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	85.70

Budget Report
FY 2023

29 McCone

0547 Circle Elem

Submit ID: 0547-23111453

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,217.08
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	31,217.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	163,782.92
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,213.33
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	4,063.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,936.67
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,296.05

Budget Uses

Expenditure Budget	0002	30,296.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,381.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,381.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	944.32
District Tax Levy	1110	9,970.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	30,296.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,864.71

Budget Uses

Expenditure Budget	0002	47,864.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,864.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,864.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,864.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

29 McCone

0547 Circle Elem

Submit ID: 0547-23111453

61 Building Reserve Fund

Adopted Budget		0001	482,627.37

Budget Uses

Expenditure Budget		0002	482,627.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	402,447.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	402,447.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,091.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	12,088.85	
District Tax Levy		1110	62,088.85
District Mills		999	11.31
Building Reserve Voted Mills		0134	9.11
Building Reserve Permissive Mills		0135	2.20
Total Estimated Revenues to Fund Adopted Budget		0004	482,627.37

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	150,000.00	3	612	50,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2023

29 McCone

0548 Circle H S

Submit ID: 0548-08341635

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	66	8,001,150

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Della Van Horn

(Signature) (Date)

Chairperson, School Trustees: Bryce Hove

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
29 McCone
0548 Circle H S

Submit ID: 0548-08341635

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,039,572.08	245,669.16	10%	23.63%	0.00	587,283.75	452,288.33	56.53
10 Transportation	225,000.00	45,000.00	20%	20.00%	22,125.99	64,284.13	138,589.88	17.32
11 Bus Depreciation Reserve	105,987.59	0.00	N/A	0.00%	83,076.09	0.00	22,911.50	2.86
13 Tuition	8,000.00		N/A		1,602.44	0.00	6,397.56	0.80
14 Retirement	170,000.00	34,000.00	20%	20.00%	38,411.71	131,588.29		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	4,086.38	0.00	4,413.62	0.55
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,198.53	0.00	N/A	0.00%	18,410.06	696.47	10,092.00	1.26
29 Flexibility	172,247.72	0.00	N/A	0.00%	172,247.72	0.00	0.00	0.00
61 Building Reserve	308,299.43	0.00	N/A	0.00%	286,259.43	13,591.61	8,448.39	1.06
Total of All Funds	2,066,805.35	327,644.16			626,219.82	797,444.25	643,141.28	80.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

29 McCone

0548 Circle H S

Submit ID: 0548-08341635

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CIRCLE HS 9-12 66

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	374,239.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,172.32
D.	At Risk Student	(I-D)	1,780.56
E.	Indian Education For All	(I-E)	1,536.48
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,471.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,230.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,354.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,715.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	689,553.52
C.	Maximum Budget Limit	(II-C)	859,981.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,619.51
E.	Adopted Budget	(II-E)	1,023,173.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	713,433.31
H.	Maximum Budget Limit	(II-H)	890,228.92
I.	Highest Budget Without a Vote	(II-I)	1,039,572.08
J.	Highest Budget	(II-J)	1,039,572.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,039,572.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			103,957.21
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			141,711.95
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	141,711.95		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			245,669.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			1,039,572.08
	1. BASE Budget Limit	(V-A1)	713,433.31		
	2. Over-BASE Budget	(V-A2)	326,138.77		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			374,239.35
	1. Direct State Aid Paid By State	(V-B1)	374,239.35		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			20,172.32
D.	At Risk Student	(V-D)			1,780.56
E.	Indian Education For All	(V-E)			1,536.48
F.	American Indian Achievement Gap	(V-F)			229.00
G.	Data For Achievement	(V-G)			1,471.14
H.	Special Education Allowable Cost Payment	(V-H)			12,230.40
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			6,648.95
	1. Actual Non-Levy Revenue	(V-J1)	6,648.95		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			295,125.11
	1. State - Guaranteed Tax Base Aid	(V-L1)	168,975.55		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	126,149.56		
M.	**Subtotal of BASE Budget Revenue	(V-M)			713,433.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		326,138.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		326,138.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.77
U.	Over-BASE Mills	(V-U)		40.76
1.	District Property Tax Levy Mills	(V-U1)	40.76	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,039,572.08

Budget Uses

Expenditure Budget	0002	1,039,572.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	374,239.35
Quality Educator	3111	20,172.32
At Risk Student	3112	1,780.56
Indian Education For All	3113	1,536.48
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	12,230.40
Data For Achievement	3116	1,471.14
State - Guaranteed Tax Base Aid	3120	168,975.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,275.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,373.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	126,149.56		
Over-BASE Levy	1110(c)	326,138.77		
District Tax Levy			1110	452,288.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,039,572.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,440.12
Contingency	0006	5,844.01
Over-Schedule	0011	160,715.87
Fund Balance for Budget	TFS48	67,125.99
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	22,125.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,142.06
State - On-Schedule Transportation Reimbursement	3210	32,142.07
District Tax Levy	1110	138,589.88
District Mills	999	17.32
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	105,987.59

Budget Uses

Expenditure Budget	0002	105,987.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,076.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,076.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,911.50
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	105,987.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC CE	2020	62,597.50	25,039.00	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	61,520.00	10,392.00	10,392.00
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
Total					22,911.50

Budget Report
FY 2023

29 McCone

0548 Circle H S

Submit ID: 0548-08341635

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,602.44
Unreserved Fund Balance Reappropriated	0970	1,602.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,397.56
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,411.71
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	38,411.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,588.29
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,061.38
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	4,086.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,413.62
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,198.53

Budget Uses

Expenditure Budget	0002	29,198.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,410.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,410.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	696.47
District Tax Levy	1110	10,092.00
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	29,198.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
29 McCone

0548 Circle H S

Submit ID: 0548-08341635

29 Flexibility Fund

Adopted Budget	0001	172,247.72

Budget Uses

Expenditure Budget	0002	172,247.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172,247.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	172,247.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	172,247.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

29 McCone

0548 Circle H S

Submit ID: 0548-08341635

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
29 McCone

0548 Circle H S

Submit ID: 0548-08341635

61 Building Reserve Fund

Adopted Budget		0001	308,299.43

Budget Uses

Expenditure Budget		0002	308,299.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	286,259.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	286,259.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,591.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,448.39	
District Tax Levy		1110	8,448.39
District Mills		999	1.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.06
Total Estimated Revenues to Fund Adopted Budget		0004	308,299.43

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	383	N/A	7,759,018

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Goehring

(Signature) (Date)

Chairperson, School Trustees: Coty Rogers

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,687,110.84	1,186,040.53	10%	44.14%	58,612.99	2,033,792.57	594,705.28	76.65
10 Transportation	261,569.26	52,313.85	20%	20.00%	199,614.81	55,262.53	6,691.92	0.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	71,886.68		N/A		6,767.20	0.00	65,119.48	8.39
14 Retirement	354,545.50	70,909.10	20%	20.00%	21,129.54	333,415.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	139,528.64	0.00	N/A	0.00%	116,606.00	2,262.64	20,660.00	2.66
29 Flexibility	20,699.36	0.00	N/A	0.00%	20,699.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,535,340.28	1,309,263.48			423,429.90	2,424,733.70	687,176.68	88.56

50 Debt Service Tax Jurisdiction								
#1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLANCY K-6	289
M1	CLANCY 7-8	94

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,162,252.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,853.12
D.	At Risk Student	(I-D)	4,200.32
E.	Indian Education For All	(I-E)	8,916.24
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	8,537.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,396.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,464.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,565.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	372
B.	BASE Budget Limit	(II-B)	2,182,302.74
C.	Maximum Budget Limit	(II-C)	2,704,749.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	369,367.21
E.	Adopted Budget	(II-E)	2,551,669.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,317,743.63
H.	Maximum Budget Limit	(II-H)	2,865,018.11
I.	Highest Budget Without a Vote	(II-I)	2,687,110.84
J.	Highest Budget	(II-J)	2,865,018.11
K.	Highest Voted Amount	(II-K)	177,907.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,687,110.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		268,711.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		917,329.45
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	917,329.45	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		58,612.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	58,612.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,244,653.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,687,110.84
1.	BASE Budget Limit	(V-A1)	2,317,743.63	
2.	Over-BASE Budget	(V-A2)	369,367.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,162,252.43
1.	Direct State Aid Paid By State	(V-B1)	1,162,252.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,853.12
D.	At Risk Student	(V-D)		4,200.32
E.	Indian Education For All	(V-E)		8,916.24
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		8,537.07
H.	Special Education Allowable Cost Payment	(V-H)		58,396.01
I.	Remaining Fund Balance Available	(V-I)		58,612.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,521.13
1.	Actual Non-Levy Revenue	(V-J1)	9,521.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		880,851.32
1.	State - Guaranteed Tax Base Aid	(V-L1)	655,513.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	225,338.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,317,743.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		369,367.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		369,367.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.60
1.	District Property Tax Levy Mills	(V-U1)	47.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

01 General Fund

Adopted Budget	0001	2,687,110.84

Budget Uses

Expenditure Budget	0002	2,687,110.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	58,612.99
Direct State Aid	3110	1,162,252.43
Quality Educator	3111	124,853.12
At Risk Student	3112	4,200.32
Indian Education For All	3113	8,916.24
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	58,396.01
Data For Achievement	3116	8,537.07
State - Guaranteed Tax Base Aid	3120	655,513.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,819.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,701.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	225,338.07		
Over-BASE Levy	1110(c)	369,367.21		
District Tax Levy			1110	594,705.28
Total Estimated Revenues to Fund Adopted Budget			0004	2,687,110.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	261,569.26

Budget Uses

Expenditure Budget	0002	261,569.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,238.66
Contingency	0006	5,023.87
Over-Schedule	0011	206,306.73
Fund Balance for Budget	TFS48	251,928.66
Operating Reserve	0961	52,313.85
Unreserved Fund Balance Reappropriated	0970	199,614.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,631.26
State - On-Schedule Transportation Reimbursement	3210	27,631.27
District Tax Levy	1110	6,691.92
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	261,569.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-89513102

13 Tuition Fund

Adopted Budget	0001	71,886.68

Budget Uses

Expenditure Budget	0002	71,886.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,767.20
Unreserved Fund Balance Reappropriated	0970	6,767.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,119.48
District Mills	999	8.39
Total Estimated Revenues to Fund Adopted Budget	0004	71,886.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-89513102

14 Retirement Fund

Adopted Budget	0001	354,545.50

Budget Uses

Expenditure Budget	0002	354,545.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,038.64
Operating Reserve	0961	70,909.10
Unreserved Fund Balance Reappropriated	0970	21,129.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	333,415.96
Total Estimated Revenues to Fund Adopted Budget	0004	354,545.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	139,528.64

Budget Uses

Expenditure Budget	0002	139,528.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,606.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,606.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,262.64
District Tax Levy	1110	20,660.00
District Mills	999	2.66
Total Estimated Revenues to Fund Adopted Budget	0004	139,528.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

29 Flexibility Fund

Adopted Budget	0001	20,699.36

Budget Uses

Expenditure Budget	0002	20,699.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,699.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,699.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,699.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

50 Debt Service Fund

#1

Taxable Value		7,759,018.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-89513102

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	822,211

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trish Gruszie

(Signature) (Date)

Chairperson, School Trustees: Clinton Pankratz

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	117,000.00	11,655.53	10%	9.96%	0.00	51,242.46	65,757.54	79.97
10 Transportation	20,593.98	1,066.01	20%	5.18%	0.00	20,593.98	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	3,913.83	11,086.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	450.00	250.33	N/A	55.63%	376.69	73.31	0.00	0.00
29 Flexibility	3,500.00	1,134.98	N/A	32.43%	3,000.00	500.00	0.00	0.00
61 Building Reserve	15,000.00	4,390.30	N/A	29.27%	15,000.00	0.00	0.00	0.00
Total of All Funds	171,543.98	21,497.15			22,290.52	83,495.92	65,757.54	79.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CLEVELAND K-8 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,791.36
D.	At Risk Student	(I-D)	930.54
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	457.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	152.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	226.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	79,449.31
C.	Maximum Budget Limit	(II-C)	97,731.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,550.69
E.	Adopted Budget	(II-E)	118,000.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	75,090.31
H.	Maximum Budget Limit	(II-H)	92,413.56
I.	Highest Budget Without a Vote	(II-I)	117,342.58
J.	Highest Budget	(II-J)	118,744.52
K.	Highest Voted Amount	(II-K)	1,401.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	117,000.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,655.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,655.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		117,000.00
1.	BASE Budget Limit	(V-A1)	75,090.31	
2.	Over-BASE Budget	(V-A2)	41,909.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,240.40
1.	Direct State Aid Paid By State	(V-B1)	38,240.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,791.36
D.	At Risk Student	(V-D)		930.54
E.	Indian Education For All	(V-E)		116.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		111.45
H.	Special Education Allowable Cost Payment	(V-H)		457.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40.90
1.	Actual Non-Levy Revenue	(V-J1)	40.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,401.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,554.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,847.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		75,090.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,909.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		41,909.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.97
1.	District Property Tax Levy Mills	(V-U1)	50.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

01 General Fund

Adopted Budget	0001	117,000.00

Budget Uses

Expenditure Budget	0002	117,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	38,240.40
Quality Educator	3111	4,791.36
At Risk Student	3112	930.54
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	457.41
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	6,554.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	40.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,847.85		
Over-BASE Levy	1110(c)	41,909.69		
District Tax Levy			1110	65,757.54
Total Estimated Revenues to Fund Adopted Budget			0004	117,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	20,593.98

Budget Uses

Expenditure Budget	0002	20,593.98
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,721.80
Contingency	0006	1,872.18
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,066.01
Operating Reserve	0961	1,066.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,296.99
State - On-Schedule Transportation Reimbursement	3210	10,296.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,593.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-92995489

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,913.83
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	3,913.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,086.17
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

28 Technology Fund

Adopted Budget	0001	450.00

Budget Uses

Expenditure Budget	0002	450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	627.02
Operating Reserve	0961	250.33
Unreserved Fund Balance Reappropriated	0970	376.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	73.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

29 Flexibility Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,134.98
Operating Reserve	0961	1,134.98
Unreserved Fund Balance Reappropriated	0970	3,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-92995489

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	15,000.00

Budget Uses

Expenditure Budget		0002	15,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,390.30
Operating Reserve		0961	4,390.30
Unreserved Fund Balance Reappropriated		0970	15,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	15,000.00

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	215	N/A	5,693,539

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Decker

(Signature) (Date)

Chairperson, School Trustees: Ann Halverson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,691,663.99	168,894.97	10%	9.98%	0.00	1,208,900.81	482,763.18	84.78
10 Transportation	326,858.08	65,371.62	20%	20.00%	53,808.70	76,248.00	196,801.38	34.57
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	91,532.66		N/A		37,793.17	0.00	53,739.49	9.44
14 Retirement	250,478.39	50,095.68	20%	20.00%	21,218.48	229,259.91		
17 Adult Education	38,566.49	0.00	35%	0.00%	18,566.49	0.00	20,000.00	3.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,743.06	0.00	N/A	0.00%	86,397.91	1,345.15	40,000.00	7.03
29 Flexibility	109,232.66	0.00	N/A	0.00%	109,232.66	0.00	0.00	0.00
61 Building Reserve	265,000.82	0.00	N/A	0.00%	226,680.82	15,000.00	23,320.00	4.10
Total of All Funds	2,901,076.15	284,362.27			553,698.23	1,530,753.87	816,624.05	143.43

50 Debt Service **Tax Jurisdiction**								
CLINTON	291,950.00	0.00	20-9-438	0.00%	8,049.65	0.00	283,900.35	49.86

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLINTON K-6	175
M1	CLINTON 7-8	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	676,087.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,440.00
D.	At Risk Student	(I-D)	7,722.86
E.	Indian Education For All	(I-E)	5,005.20
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	4,792.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,205.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,926.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,115.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	212
B.	BASE Budget Limit	(II-B)	1,377,053.54
C.	Maximum Budget Limit	(II-C)	1,723,459.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	313,759.83
E.	Adopted Budget	(II-E)	1,690,813.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,377,904.16
H.	Maximum Budget Limit	(II-H)	1,719,482.75
I.	Highest Budget Without a Vote	(II-I)	1,691,663.99
J.	Highest Budget	(II-J)	1,719,482.75
K.	Highest Voted Amount	(II-K)	27,818.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,691,663.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,894.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,894.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,691,663.99
1.	BASE Budget Limit	(V-A1)	1,377,904.16	
2.	Over-BASE Budget	(V-A2)	313,759.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		676,087.05
1.	Direct State Aid Paid By State	(V-B1)	676,087.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,440.00
D.	At Risk Student	(V-D)		7,722.86
E.	Indian Education For All	(V-E)		5,005.20
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		4,792.35
H.	Special Education Allowable Cost Payment	(V-H)		54,205.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,839.28
1.	Actual Non-Levy Revenue	(V-J1)	1,839.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		558,125.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	389,122.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	169,003.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,377,904.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,759.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		313,759.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.11
1.	District Property Tax Levy Mills	(V-U1)	55.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,691,663.99

Budget Uses

Expenditure Budget	0002	1,691,663.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	676,087.05
Quality Educator	3111	69,440.00
At Risk Student	3112	7,722.86
Indian Education For All	3113	5,005.20
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	54,205.02
Data For Achievement	3116	4,792.35
State - Guaranteed Tax Base Aid	3120	389,122.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,839.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	169,003.35		
Over-BASE Levy	1110(c)	313,759.83		
District Tax Levy			1110	482,763.18
Total Estimated Revenues to Fund Adopted Budget			0004	1,691,663.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	326,858.08

Budget Uses

Expenditure Budget	0002	326,858.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,316.36
Contingency	0006	6,931.64
Over-Schedule	0011	250,610.08
Fund Balance for Budget	TFS48	119,180.32
Operating Reserve	0961	65,371.62
Unreserved Fund Balance Reappropriated	0970	53,808.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,124.00
State - On-Schedule Transportation Reimbursement	3210	38,124.00
District Tax Levy	1110	196,801.38
District Mills	999	34.57
Total Estimated Revenues to Fund Adopted Budget	0004	326,858.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

13 Tuition Fund

Adopted Budget	0001	91,532.66

Budget Uses

Expenditure Budget	0002	91,532.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,793.17
Unreserved Fund Balance Reappropriated	0970	37,793.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,739.49
District Mills	999	9.44
Total Estimated Revenues to Fund Adopted Budget	0004	91,532.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

14 Retirement Fund

Adopted Budget	0001	250,478.39

Budget Uses

Expenditure Budget	0002	250,478.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,314.16
Operating Reserve	0961	50,095.68
Unreserved Fund Balance Reappropriated	0970	21,218.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	229,259.91
Total Estimated Revenues to Fund Adopted Budget	0004	250,478.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	38,566.49

Budget Uses

Expenditure Budget	0002	38,566.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,566.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,566.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	38,566.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127,743.06

Budget Uses

Expenditure Budget	0002	127,743.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,397.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,397.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,345.15
District Tax Levy	1110	40,000.00
District Mills	999	7.03
Total Estimated Revenues to Fund Adopted Budget	0004	127,743.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	109,232.66

Budget Uses

Expenditure Budget	0002	109,232.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,232.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,232.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	109,232.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

50 Debt Service Fund
CLINTON

Taxable Value		5,693,539.00
Adopted Budget	0001	291,950.00

Budget Uses

Expenditure Budget	0002	291,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,049.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,049.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	283,900.35
Jurisdiction Mills	999	49.86
Total Estimated Revenues to Fund Adopted Budget	0004	291,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	4,000,000.00	3,435,000.00	160,000.00	131,550.00	400.00
Total Bond Requirements							291,950.00
Total Debt Service Requirements						0002	291,950.00

Budget Report
FY 2023

32 Missoula

0595 Clinton Elem

Submit ID: 0595-35813904

61 Building Reserve Fund

Adopted Budget		0001	265,000.82

Budget Uses

Expenditure Budget		0002	265,000.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	226,680.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	226,680.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,320.00	
District Tax Levy		1110	23,320.00
District Mills		999	4.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.10
Total Estimated Revenues to Fund Adopted Budget		0004	265,000.82

Budget Report
FY 2023

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-15253295

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	3,594,944

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Ryan

(Signature) (Date)

Chairperson, School Trustees: Zane Hafla

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-15253295

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	151,003.41	15,100.34	10%	10.00%	3,899.60	82,700.72	64,403.09	17.91
10 Transportation	78,500.00	0.00	20%	0.00%	0.00	30,250.00	48,250.00	13.42
11 Bus Depreciation Reserve	51,441.96	0.00	N/A	0.00%	941.96	0.00	50,500.00	14.05
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,500.00	1,500.00	20%	9.68%	3,572.85	11,927.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,042.27	0.00	N/A	0.00%	904.19	138.08	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	297,491.27	16,600.34			9,322.23	125,015.95	163,153.09	45.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-15253295

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COHAGEN K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,872.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	2,517.88
E.	Indian Education For All	(I-E)	419.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	401.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,744.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	914.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	127,678.17
C.	Maximum Budget Limit	(II-C)	159,021.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,564.00
E.	Adopted Budget	(II-E)	137,415.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	141,439.41
H.	Maximum Budget Limit	(II-H)	176,240.22
I.	Highest Budget Without a Vote	(II-I)	151,003.41
J.	Highest Budget	(II-J)	176,240.22
K.	Highest Voted Amount	(II-K)	25,236.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	151,003.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,100.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,899.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,899.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,999.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		151,003.41
1.	BASE Budget Limit	(V-A1)	141,439.41	
2.	Over-BASE Budget	(V-A2)	9,564.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,872.80
1.	Direct State Aid Paid By State	(V-B1)	72,872.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		2,517.88
E.	Indian Education For All	(V-E)		419.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		401.22
H.	Special Education Allowable Cost Payment	(V-H)		2,744.46
I.	Remaining Fund Balance Available	(V-I)		3,899.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		273.32
1.	Actual Non-Levy Revenue	(V-J1)	273.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,839.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,839.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		141,439.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,564.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,564.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.66
	1. District Property Tax Levy Mills	(V-U1)	2.66	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	151,003.41

Budget Uses

Expenditure Budget	0002	151,003.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,899.60
Direct State Aid	3110	72,872.80
Quality Educator	3111	3,472.00
At Risk Student	3112	2,517.88
Indian Education For All	3113	419.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,744.46
Data For Achievement	3116	401.22
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	273.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,839.09		
Over-BASE Levy	1110(c)	9,564.00		
District Tax Levy			1110	64,403.09
Total Estimated Revenues to Fund Adopted Budget			0004	151,003.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,500.00

Budget Uses

Expenditure Budget	0002	78,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,500.00
Contingency	0006	2,750.00
Over-Schedule	0011	48,250.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,125.00
State - On-Schedule Transportation Reimbursement	3210	15,125.00
District Tax Levy	1110	48,250.00
District Mills	999	13.42
Total Estimated Revenues to Fund Adopted Budget	0004	78,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	51,441.96

Budget Uses

Expenditure Budget	0002	51,441.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	941.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	941.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,500.00
District Mills	999	14.05
Total Estimated Revenues to Fund Adopted Budget	0004	51,441.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Red Suburban	2022	61,000.00	0.00	12,200.00	12,200.00
2020 Silver Suburban	2022	58,000.00	0.00	11,600.00	11,600.00
2018 Thomas 051MS	2021	58,500.00	7,800.00	11,700.00	11,700.00
2017 FORD MICO BIRD 4X4	2017	75,000.00	75,000.00	15,000.00	15,000.00
99 CHEVROLET	1999	34,000.00	51,000.00	N/A	NA
Total					50,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,500.00

Budget Uses

Expenditure Budget	0002	15,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,072.85
Operating Reserve	0961	1,500.00
Unreserved Fund Balance Reappropriated	0970	3,572.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,927.15
Total Estimated Revenues to Fund Adopted Budget	0004	15,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-15253295

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-15253295

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,042.27

Budget Uses

Expenditure Budget	0002	1,042.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	904.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	904.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	138.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,042.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-15253295

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
17 Garfield

Submit ID: 0387-15253295

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-70911214

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 418	N/A	50,187,184

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joanne Schrupp

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-70911214

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,590,980.87	459,098.09	10%	10.00%	17,930.52	3,656,523.83	916,526.52	18.26
10 Transportation	400,000.00	80,000.00	20%	20.00%	148,533.26	180,210.60	71,256.14	1.42
11 Bus Depreciation Reserve	433,367.79	650,000.00	N/A	149.99%	433,367.79	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	700,000.00	140,000.00	20%	20.00%	54,286.87	645,713.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	277,382.60	50,000.00	N/A	18.03%	137,382.62	39,999.98	100,000.00	1.99
29 Flexibility	354,568.04	0.00	N/A	0.00%	354,568.04	0.00	0.00	0.00
61 Building Reserve	396,890.54	0.00	N/A	0.00%	359,840.54	37,050.00	0.00	0.00
Total of All Funds	7,153,189.84	1,379,098.09			1,505,909.64	4,559,497.54	1,087,782.66	21.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-70911214

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLSTRIP K-6	319 *
M1	COLSTRIP 7-8	99 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,259,589.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,032.00
D.	At Risk Student	(I-D)	13,367.81
E.	Indian Education For All	(I-E)	9,731.04
F.	American Indian Achievement Gap	(I-F)	37,098.00
G.	Data For Achievement	(I-G)	9,317.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,264.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	417
B.	BASE Budget Limit	(II-B)	2,568,148.11
C.	Maximum Budget Limit	(II-C)	3,184,250.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,335,465.21
E.	Adopted Budget	(II-E)	4,553,776.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,626,416.31
H.	Maximum Budget Limit	(II-H)	3,254,950.09
I.	Highest Budget Without a Vote	(II-I)	4,590,980.87
J.	Highest Budget	(II-J)	4,590,980.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	291,960.48
M.	Adopted Budget	(II-M)	4,590,980.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		459,098.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,930.52
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,930.52	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		477,028.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,590,980.87
1.	BASE Budget Limit	(V-A1)	2,626,416.31	
2.	Over-BASE Budget	(V-A2)	1,964,564.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,259,589.81
1.	Direct State Aid Paid By State	(V-B1)	1,259,589.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,032.00
D.	At Risk Student	(V-D)		13,367.81
E.	Indian Education For All	(V-E)		9,731.04
F.	American Indian Achievement Gap	(V-F)		37,098.00
G.	Data For Achievement	(V-G)		9,317.22
H.	Special Education Allowable Cost Payment	(V-H)		108,264.86
I.	Remaining Fund Balance Available	(V-I)		17,930.52
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,068,123.09
1.	Actual Non-Levy Revenue	(V-J1)	1,707.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,066,416.05	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,626,416.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,048,038.04
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		916,526.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,964,564.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.26
1.	District Property Tax Levy Mills	(V-U1)	18.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,590,980.87

Budget Uses

Expenditure Budget	0002	4,590,980.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,930.52
Direct State Aid	3110	1,259,589.81
Quality Educator	3111	151,032.00
At Risk Student	3112	13,367.81
Indian Education For All	3113	9,731.04
American Indian Achievement Gap	3114	37,098.00
State Special Education Allowable Cost Payment to Districts	3115	108,264.86
Data For Achievement	3116	9,317.22
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,707.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	1,001,110.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	1,065,306.05
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	916,526.52	
District Tax Levy		1110	916,526.52
Total Estimated Revenues to Fund Adopted Budget		0004	4,590,980.87
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,496.00
Contingency	0006	13,049.60
Over-Schedule	0011	256,454.40
Fund Balance for Budget	TFS48	228,533.26
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	148,533.26

Estimated Funding Sources

Coal Gross Proceeds	1123	36,665.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	71,772.80
State - On-Schedule Transportation Reimbursement	3210	71,772.80
District Tax Levy	1110	71,256.14
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-70911214

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	433,367.79

Budget Uses

Expenditure Budget	0002	433,367.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,083,367.79
Operating Reserve	0961	650,000.00
Unreserved Fund Balance Reappropriated	0970	433,367.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	433,367.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI J4500 Intercity Coach	2021	488,000.00	0.00	97,600.00	0.00
2021 Freightliner M2 Coachliner DXL	2021	321,650.00	0.00	64,330.00	0.00
2022 IC CE	2021	97,867.00	0.00	19,573.40	0.00
2022 IC Conventional	2021	97,867.00	0.00	19,573.40	0.00
2019 MCI Model J4500 56-pass	2020	157,500.00	63,000.00	31,500.00	0.00
2019 Ford Econoline E350 14-pass	2019	26,338.00	10,535.20	5,267.60	0.00
2019 IC Integrated RE S	2019	64,265.00	38,559.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	0.00
2015 Bluebird	2014	64,450.00	65,560.00	12,890.00	0.00
2015 Bluebird 84 pass	2014	64,450.00	79,450.00	12,890.00	0.00
Trooper TL4 mobile bus video system	2013	36,649.00	45,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-70911214

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	194,286.87
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	54,286.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	645,713.13
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	277,382.60

Budget Uses

Expenditure Budget	0002	277,382.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	187,382.62
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	137,382.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	37,436.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,563.98
District Tax Levy	1110	100,000.00
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	277,382.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-70911214

29 Flexibility Fund

Adopted Budget	0001	354,568.04

Budget Uses

Expenditure Budget	0002	354,568.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	354,568.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	354,568.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	354,568.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	396,890.54

Budget Uses

Expenditure Budget		0002	396,890.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	359,840.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	359,840.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	37,050.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	396,890.54

Budget Report
FY 2023

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-61703816

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	161	50,187,184

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joanne Schrupp

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-61703816

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,824,463.58	282,446.36	10%	10.00%	124.69	2,060,160.23	764,178.66	15.23
10 Transportation	275,000.00	55,000.00	20%	20.00%	106,316.30	102,850.10	65,833.60	1.31
11 Bus Depreciation Reserve	448,418.24	0.00	N/A	0.00%	448,418.24	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	102,809.91	347,190.09		
17 Adult Education	175,000.00	61,250.00	35%	35.00%	176,257.78	29,460.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	428,319.53	50,000.00	N/A	11.67%	299,427.18	28,892.35	100,000.00	1.99
29 Flexibility	258,022.39	0.00	N/A	0.00%	258,022.39	0.00	0.00	0.00
61 Building Reserve	346,716.44	0.00	N/A	0.00%	331,419.44	15,297.00	0.00	0.00
Total of All Funds	5,205,940.18	538,696.36			1,722,795.93	2,583,849.77	930,012.26	18.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-61703816

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLSTRIP HS 9-12 161 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	696,017.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,516.00
D.	At Risk Student	(I-D)	4,112.63
E.	Indian Education For All	(I-E)	3,748.08
F.	American Indian Achievement Gap	(I-F)	15,343.00
G.	Data For Achievement	(I-G)	3,588.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	72,745.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	165
B.	BASE Budget Limit	(II-B)	1,437,597.59
C.	Maximum Budget Limit	(II-C)	1,791,278.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,017,521.84
E.	Adopted Budget	(II-E)	2,813,655.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,449,821.14
H.	Maximum Budget Limit	(II-H)	1,804,885.60
I.	Highest Budget Without a Vote	(II-I)	2,824,463.58
J.	Highest Budget	(II-J)	2,824,463.58
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	188,758.99
M.	Adopted Budget	(II-M)	2,824,463.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		282,446.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		124.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	124.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		282,571.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,824,463.58
1.	BASE Budget Limit	(V-A1)	1,449,821.14	
2.	Over-BASE Budget	(V-A2)	1,374,642.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		696,017.89
1.	Direct State Aid Paid By State	(V-B1)	696,017.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,516.00
D.	At Risk Student	(V-D)		4,112.63
E.	Indian Education For All	(V-E)		3,748.08
F.	American Indian Achievement Gap	(V-F)		15,343.00
G.	Data For Achievement	(V-G)		3,588.69
H.	Special Education Allowable Cost Payment	(V-H)		72,745.10
I.	Remaining Fund Balance Available	(V-I)		124.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,189,088.84
1.	Actual Non-Levy Revenue	(V-J1)	1,098.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,187,989.95	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,449,821.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		610,463.78
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		764,178.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,374,642.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.23
1.	District Property Tax Levy Mills	(V-U1)	15.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,824,463.58

Budget Uses

Expenditure Budget	0002	2,824,463.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	124.69
Direct State Aid	3110	696,017.89
Quality Educator	3111	75,516.00
At Risk Student	3112	4,112.63
Indian Education For All	3113	3,748.08
American Indian Achievement Gap	3114	15,343.00
State Special Education Allowable Cost Payment to Districts	3115	72,745.10
Data For Achievement	3116	3,588.69
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,098.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	560,022.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	627,967.95
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	764,178.66		
District Tax Levy			1110	764,178.66
Total Estimated Revenues to Fund Adopted Budget			0004	2,824,463.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,451.00
Contingency	0006	4,045.10
Over-Schedule	0011	230,503.90
Fund Balance for Budget	TFS48	161,316.30
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	106,316.30

Estimated Funding Sources

Coal Gross Proceeds	1123	58,354.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,248.05
State - On-Schedule Transportation Reimbursement	3210	22,248.05
District Tax Levy	1110	65,833.60
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-61703816

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	448,418.24

Budget Uses

Expenditure Budget	0002	448,418.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	448,418.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	448,418.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	448,418.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI Model J4500 56-pass	2020	367,500.00	147,000.00	73,500.00	0.00
2019 Ford Econoline E350	2019	26,338.00	10,535.20	5,267.60	0.00
2019 IC Integrated RE S Bus	2019	64,265.00	38,559.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	0.00
IC 3000 77-pass	2016	38,641.60	38,641.60	7,728.32	0.00
Ford E350 Super Duty 14 pass	2015	47,974.00	55,974.00	9,594.80	0.00
2015 Bluebird	2014	64,450.00	74,450.00	12,890.00	0.00
2015 Bluebird 84 pass	2014	64,450.00	79,450.00	12,890.00	0.00
2013 Bluebird Conventional 77-pass	2013	52,400.00	78,600.00	N/A	NA
2014 Bluebird RE All-American Activity	2013	70,750.00	106,125.00	N/A	NA
Trooper TL4 Mobile Bus Video System	2013	36,649.00	41,649.00	7,329.80	0.00
2012 Bluebird All-American 45 Pass Activity	2012	43,050.00	63,660.00	8,610.00	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-61703816

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	192,809.91
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	102,809.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	347,190.09
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	237,507.78
Operating Reserve	0961	61,250.00
Unreserved Fund Balance Reappropriated	0970	176,257.78

Estimated Funding Sources

Coal Gross Proceeds	1123	29,460.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	30,717.78

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	428,319.53

Budget Uses

Expenditure Budget	0002	428,319.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	349,427.18
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	299,427.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	27,477.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,415.35
District Tax Levy	1110	100,000.00
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	428,319.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
44 Rosebud
0797 Colstrip H S

Submit ID: 0797-61703816

29 Flexibility Fund

Adopted Budget	0001	258,022.39

Budget Uses

Expenditure Budget	0002	258,022.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	258,022.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	258,022.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	258,022.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-61703816

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	346,716.44

Budget Uses

Expenditure Budget		0002	346,716.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	331,419.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	331,419.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	15,297.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	346,716.44

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15 Flathead

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0312 Columbia Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,616	N/A	40,532,071

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0312 Columbia Falls Elem

Submit ID: 0312-22202427

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,637,970.00	786,755.12	10%	6.76%	0.00	8,288,322.64	3,349,647.36	82.65
10 Transportation	812,842.00	154,387.58	20%	18.99%	0.00	202,234.97	610,607.03	15.06
11 Bus Depreciation Reserve	325,006.00	0.00	N/A	0.00%	23,933.45	0.55	301,072.00	7.43
13 Tuition	508,653.00		N/A		125,502.53	0.00	383,150.47	9.45
14 Retirement	1,745,485.00	349,097.00	20%	20.00%	127,723.51	1,617,761.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,193,675.00	0.00	N/A	0.00%	535,801.94	9,360.06	648,513.00	16.00
29 Flexibility	13,800.00	0.00	N/A	0.00%	13,781.48	18.52	0.00	0.00
61 Building Reserve	557,800.00	0.00	N/A	0.00%	375,598.56	82,001.44	100,200.00	2.47
Total of All Funds	16,795,231.00	1,290,239.70			1,202,341.47	10,199,699.67	5,393,189.86	133.06

50 Debt Service Tax Jurisdiction								
1	2,740,816.00	71,591.00	20-9-438	2.61%	101,801.23	0.00	2,639,014.77	65.11

Budget Report
FY 2023

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0312 Columbia Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBIA FALLS K-6	1,245
M1	COLUMBIA FALLS 7-8	371

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,625,418.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	418,223.23
D.	At Risk Student	(I-D)	66,565.03
E.	Indian Education For All	(I-E)	37,620.48
F.	American Indian Achievement Gap	(I-F)	19,236.00
G.	Data For Achievement	(I-G)	36,020.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	521,945.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	79,796.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,520
B.	BASE Budget Limit	(II-B)	8,888,537.24
C.	Maximum Budget Limit	(II-C)	11,102,025.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,051,427.76
E.	Adopted Budget	(II-E)	10,939,965.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,586,542.35
H.	Maximum Budget Limit	(II-H)	11,969,247.98
I.	Highest Budget Without a Vote	(II-I)	11,637,970.70
J.	Highest Budget	(II-J)	11,969,247.98
K.	Highest Voted Amount	(II-K)	331,277.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,637,970.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		786,755.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		786,755.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,637,970.00
1.	BASE Budget Limit	(V-A1)	9,586,542.35	
2.	Over-BASE Budget	(V-A2)	2,051,427.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,625,418.10
1.	Direct State Aid Paid By State	(V-B1)	4,625,418.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		418,223.23
D.	At Risk Student	(V-D)		66,565.03
E.	Indian Education For All	(V-E)		37,620.48
F.	American Indian Achievement Gap	(V-F)		19,236.00
G.	Data For Achievement	(V-G)		36,020.64
H.	Special Education Allowable Cost Payment	(V-H)		521,945.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,629.77
1.	Actual Non-Levy Revenue	(V-J1)	6,629.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,854,883.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,556,663.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,298,219.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,586,542.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,051,427.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,051,427.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.61
1.	District Property Tax Levy Mills	(V-U1)	50.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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15 Flathead

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01 General Fund

Adopted Budget	0001	11,637,970.00

Budget Uses

Expenditure Budget	0002	11,637,970.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,625,418.10
Quality Educator	3111	418,223.23
At Risk Student	3112	66,565.03
Indian Education For All	3113	37,620.48
American Indian Achievement Gap	3114	19,236.00
State Special Education Allowable Cost Payment to Districts	3115	521,945.55
Data For Achievement	3116	36,020.64
State - Guaranteed Tax Base Aid	3120	2,556,663.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,316.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,313.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,298,219.71		
Over-BASE Levy	1110(c)	2,051,427.65		
District Tax Levy			1110	3,349,647.36
Total Estimated Revenues to Fund Adopted Budget			0004	11,637,970.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	812,842.00

Budget Uses

Expenditure Budget	0002	812,842.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	183,849.97
Contingency	0006	18,385.00
Over-Schedule	0011	610,607.03
Fund Balance for Budget	TFS48	154,387.58
Operating Reserve	0961	154,387.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	101,117.48
State - On-Schedule Transportation Reimbursement	3210	101,117.49
District Tax Levy	1110	610,607.03
District Mills	999	15.06
Total Estimated Revenues to Fund Adopted Budget	0004	812,842.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	325,006.00

Budget Uses

Expenditure Budget	0002	325,006.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,933.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,933.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.55
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	301,072.00
District Mills	999	7.43
Total Estimated Revenues to Fund Adopted Budget	0004	325,006.00

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6497	2022	88,373.00	0.00	17,674.60	17,124.26
6498	2022	88,373.00	0.00	17,674.60	0.00
6487	2021	67,800.00	13,560.00	13,560.00	13,560.00
6488	2021	82,142.00	16,428.40	16,428.40	16,428.40
6489	2021	82,142.00	16,427.86	16,428.40	16,428.40
6480	2020	81,824.00	32,729.60	16,364.80	16,364.80
6481	2020	81,824.00	32,729.60	16,364.80	16,364.80
6482	2020	134,125.00	51,375.00	26,825.00	26,825.00
6475-Activity Bus	2019	58,542.00	23,416.80	11,708.40	11,708.40
6476 - 2019 Route Bus	2019	89,780.00	35,912.00	17,956.00	17,956.00
6477-SPED short Bus	2019	75,500.00	30,200.00	15,100.00	15,100.00
6461	2018	87,602.50	52,331.77	17,520.50	17,520.50
6462	2018	87,602.50	35,041.00	17,520.50	17,520.50
6456	2017	87,603.00	70,082.40	17,520.60	17,520.60
6457	2017	87,603.00	70,550.11	17,520.60	17,520.60
6443	2016	87,435.00	104,922.00	17,487.00	17,487.00
6444	2016	87,435.00	87,792.81	17,487.00	17,487.00
6449	2016	55,150.70	66,180.70	11,030.14	11,030.14
6432	2015	85,626.00	119,876.20	17,125.20	8,562.80
6433	2015	85,626.00	119,876.20	17,125.20	8,562.80
6415	2013	87,301.00	130,951.50	N/A	NA
6406	2012	86,430.00	129,645.00	N/A	NA
6407	2012	86,430.00	129,645.00	N/A	NA
6276	2011	86,430.00	129,645.00	N/A	NA
6200	2010	82,343.00	123,514.50	N/A	NA
6201	2010	52,381.00	78,571.50	N/A	NA
6126	2009	74,370.00	111,555.00	N/A	NA
6128	2009	77,184.00	115,776.00	N/A	NA
6074-Activity	2008	46,106.00	69,159.00	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
6076	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	347.00	520.50	N/A	NA
Total					301,072.00

Budget Report
FY 2023
15 Flathead
0312 Columbia Falls Elem

Submit ID: 0312-22202427

13 Tuition Fund

Adopted Budget	0001	508,653.00

Budget Uses

Expenditure Budget	0002	508,653.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,502.53
Unreserved Fund Balance Reappropriated	0970	125,502.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	383,150.47
District Mills	999	9.45
Total Estimated Revenues to Fund Adopted Budget	0004	508,653.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,745,485.00

Budget Uses

Expenditure Budget	0002	1,745,485.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	476,820.51
Operating Reserve	0961	349,097.00
Unreserved Fund Balance Reappropriated	0970	127,723.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,617,761.49
Total Estimated Revenues to Fund Adopted Budget	0004	1,745,485.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

Submit ID: 0312-22202427

0312 Columbia Falls Elem

28 Technology Fund

Adopted Budget	0001	1,193,675.00

Budget Uses

Expenditure Budget	0002	1,193,675.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	535,801.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	535,801.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.43
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,358.63
District Tax Levy	1110	648,513.00
District Mills	999	16.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,193,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,800.00

Budget Uses

Expenditure Budget	0002	13,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,781.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,781.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18.52
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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Submit ID: 0312-22202427

0312 Columbia Falls Elem

50 Debt Service Fund

1

Taxable Value		40,532,071.00
Adopted Budget	0001	2,740,816.00

Budget Uses

Expenditure Budget	0002	2,740,816.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	173,392.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	71,591.00
Unreserved Fund Balance Reappropriated	0970	101,801.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,639,014.77
Jurisdiction Mills	999	65.11
Total Estimated Revenues to Fund Adopted Budget	0004	2,740,816.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/30/2019	06/30/2040	32,000,000.00	28,715,000.00	1,140,000.00	1,206,100.00	800.00
Elementary Bond	09/30/2021	06/30/2040	5,072,000.00	4,680,000.00	225,000.00	128,000.00	400.00
Total Bond Requirements							2,700,300.00

SIDs

Issue Type	Amount
Elementary	40,516.00
Total SID Requirements	40,516.00

Total Debt Service Requirements	0002	2,740,816.00

Budget Report
FY 2023

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Submit ID: 0312-22202427

0312 Columbia Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	557,800.00

Budget Uses

Expenditure Budget		0002	557,800.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	375,598.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	375,598.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1.44
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	82,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	100,200.00	
District Tax Levy		1110	100,200.00
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	557,800.00

Budget Report
FY 2023

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-78042819

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	690	47,656,001

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

Submit ID: 0313-78042819

0313 Columbia Falls H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,962,782.00	437,877.58	10%	7.34%	0.00	4,058,795.01	1,903,986.99	39.94
10 Transportation	440,534.00	81,241.32	20%	18.44%	0.00	80,482.30	360,051.70	7.56
11 Bus Depreciation Reserve	180,728.00	0.00	N/A	0.00%	11,239.14	0.86	169,488.00	3.56
13 Tuition	166,536.00		N/A		51,904.39	0.00	114,631.61	2.41
14 Retirement	910,251.00	182,050.20	20%	20.00%	60,068.21	850,182.79		
17 Adult Education	24,100.00	0.00	35%	0.00%	24,074.91	25.09	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,650.00	0.00	N/A	0.00%	69,894.64	4,755.36	0.00	0.00
29 Flexibility	75,550.00	0.00	N/A	0.00%	75,539.37	10.63	0.00	0.00
61 Building Reserve	464,500.00	0.00	N/A	0.00%	375,988.45	34,511.55	54,000.00	1.13
Total of All Funds	8,299,631.00	701,169.10			668,709.11	5,028,763.59	2,602,158.30	54.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0313-78042819

0313 Columbia Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBIA FALLS HS 9-12 690

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,450,928.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	170,662.69
D.	At Risk Student	(I-D)	19,012.37
E.	Indian Education For All	(I-E)	16,063.20
F.	American Indian Achievement Gap	(I-F)	9,160.00
G.	Data For Achievement	(I-G)	15,380.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	169,590.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	72,035.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	668
B.	BASE Budget Limit	(II-B)	4,621,794.08
C.	Maximum Budget Limit	(II-C)	5,766,092.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,108,627.92
E.	Adopted Budget	(II-E)	5,730,422.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,854,154.12
H.	Maximum Budget Limit	(II-H)	6,052,520.80
I.	Highest Budget Without a Vote	(II-I)	5,962,782.61
J.	Highest Budget	(II-J)	6,052,520.80
K.	Highest Voted Amount	(II-K)	89,738.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,962,782.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		437,877.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		437,877.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,962,782.00
1.	BASE Budget Limit	(V-A1)	4,854,154.12	
2.	Over-BASE Budget	(V-A2)	1,108,627.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,450,928.04
1.	Direct State Aid Paid By State	(V-B1)	2,450,928.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		170,662.69
D.	At Risk Student	(V-D)		19,012.37
E.	Indian Education For All	(V-E)		16,063.20
F.	American Indian Achievement Gap	(V-F)		9,160.00
G.	Data For Achievement	(V-G)		15,380.10
H.	Special Education Allowable Cost Payment	(V-H)		169,590.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,453.84
1.	Actual Non-Levy Revenue	(V-J1)	6,453.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,996,902.91
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,201,543.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	795,359.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,854,154.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,108,627.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,108,627.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.68
U.	Over-BASE Mills	(V-U)		23.26
1.	District Property Tax Levy Mills	(V-U1)	23.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
15 Flathead

Submit ID: 0313-78042819

0313 Columbia Falls H S

01 General Fund

Adopted Budget	0001	5,962,782.00

Budget Uses

Expenditure Budget	0002	5,962,782.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,450,928.04
Quality Educator	3111	170,662.69
At Risk Student	3112	19,012.37
Indian Education For All	3113	16,063.20
American Indian Achievement Gap	3114	9,160.00
State Special Education Allowable Cost Payment to Districts	3115	169,590.97
Data For Achievement	3116	15,380.10
State - Guaranteed Tax Base Aid	3120	1,201,543.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,035.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,418.53
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	795,359.11		
Over-BASE Levy	1110(c)	1,108,627.88		
District Tax Levy			1110	1,903,986.99
Total Estimated Revenues to Fund Adopted Budget			0004	5,962,782.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	440,534.00

Budget Uses

Expenditure Budget	0002	440,534.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	73,165.73
Contingency	0006	7,316.57
Over-Schedule	0011	360,051.70
Fund Balance for Budget	TFS48	81,241.32
Operating Reserve	0961	81,241.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,241.15
State - On-Schedule Transportation Reimbursement	3210	40,241.15
District Tax Levy	1110	360,051.70
District Mills	999	7.56
Total Estimated Revenues to Fund Adopted Budget	0004	440,534.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,728.00

Budget Uses

Expenditure Budget	0002	180,728.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,239.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,239.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.86
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	169,488.00
District Mills	999	3.56
Total Estimated Revenues to Fund Adopted Budget	0004	180,728.00

Budget Report
FY 2023

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-78042819

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6497	2022	43,527.00	0.00	8,705.40	8,433.48
6498	2022	43,527.00	0.00	8,705.40	0.00
6487	2021	67,800.00	13,560.00	13,560.00	13,560.00
6488	2021	40,458.00	8,091.60	8,091.60	8,091.60
6489	2021	40,458.00	8,091.60	8,091.60	8,091.60
6480	2020	40,301.00	16,120.40	8,060.20	8,060.20
6481	2020	40,301.00	16,120.40	8,060.20	8,060.20
6475 - Activity Bus	2019	118,859.00	51,151.02	23,771.80	23,771.80
6476 - 2019 Route Bus	2019	44,220.00	17,688.00	8,844.00	8,844.00
6461	2018	43,147.50	25,888.50	8,629.50	8,629.50
6462	2018	43,147.50	25,888.50	8,629.50	8,629.50
6456	2017	43,148.00	25,888.80	8,629.60	8,629.60
6457	2017	43,148.00	25,888.80	8,629.60	8,629.60
6443	2016	43,065.00	51,678.00	8,613.00	8,613.00
6444	2016	43,065.00	51,678.00	8,613.00	8,613.00
6449	2016	111,972.62	91,887.82	22,394.52	22,394.52
6432	2015	42,174.00	59,042.80	8,434.80	4,218.20
6433	2015	42,174.00	59,042.80	8,434.80	4,218.20
6415	2013	42,999.00	64,498.50	N/A	NA
6406	2012	42,570.00	63,855.00	N/A	NA
6407	2012	42,570.00	63,855.00	N/A	NA
6276	2011	42,570.00	63,855.00	N/A	NA
6200	2010	40,557.00	60,835.50	N/A	NA
6201	2010	106,349.00	159,523.50	N/A	NA
6126	2009	36,630.00	54,945.00	N/A	NA
6127	2009	36,630.00	54,945.00	N/A	NA
6128	2009	38,016.00	57,024.00	N/A	NA
6074-Activity	2008	93,609.00	140,413.50	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
6076	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	705.00	1,057.50	N/A	NA
Total					169,488.00

Budget Report
FY 2023
15 Flathead
0313 Columbia Falls H S

Submit ID: 0313-78042819

13 Tuition Fund

Adopted Budget	0001	166,536.00

Budget Uses

Expenditure Budget	0002	166,536.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,904.39
Unreserved Fund Balance Reappropriated	0970	51,904.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	114,631.61
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	166,536.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	910,251.00

Budget Uses

Expenditure Budget	0002	910,251.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	242,118.41
Operating Reserve	0961	182,050.20
Unreserved Fund Balance Reappropriated	0970	60,068.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	850,182.79
Total Estimated Revenues to Fund Adopted Budget	0004	910,251.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,100.00

Budget Uses

Expenditure Budget	0002	24,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,074.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,074.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	25.09
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,650.00

Budget Uses

Expenditure Budget	0002	74,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,894.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,894.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	16.61
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,738.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	75,550.00

Budget Uses

Expenditure Budget	0002	75,550.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,539.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,539.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.63
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

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0313 Columbia Falls H S

61 Building Reserve Fund

Adopted Budget		0001	464,500.00

Budget Uses

Expenditure Budget		0002	464,500.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	375,988.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	375,988.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	31.55
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,480.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	54,000.00	
District Tax Levy		1110	54,000.00
District Mills		999	1.13
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.13
Total Estimated Revenues to Fund Adopted Budget		0004	464,500.00

Budget Report
FY 2023

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-31307678

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 500	N/A	30,062,422

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Merridy Gauthier

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

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Submit ID: 0848-31307678

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,588,108.60	267,534.34	10%	7.46%	0.00	2,117,606.93	1,470,501.67	48.91
10 Transportation	250,000.00	50,000.00	20%	20.00%	9,029.64	96,810.71	144,159.65	4.80
11 Bus Depreciation Reserve	612,441.50	30,000.00	N/A	4.90%	567,166.50	0.00	45,275.00	1.51
13 Tuition	80,000.00		N/A		9,489.00	0.00	70,511.00	2.35
14 Retirement	578,752.22	115,750.44	20%	20.00%	55,162.32	523,589.90		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	99,288.61	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,419.18	0.00	N/A	0.00%	15,470.99	2,948.19	0.00	0.00
29 Flexibility	3,800.96	0.00	N/A	0.00%	3,800.96	0.00	0.00	0.00
61 Building Reserve	23,495.19	0.00	N/A	0.00%	23,495.19	0.00	0.00	0.00
Total of All Funds	5,205,017.65	480,784.78			782,903.21	2,740,955.73	1,730,447.32	57.57

50 Debt Service								
Tax Jurisdiction								
6000963	888,850.00	23,457.21	20-9-438	2.64%	0.00	0.00	888,850.00	29.57

Budget Report
FY 2023

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Submit ID: 0848-31307678

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBUS K-6	375 *
M1	COLUMBUS 7-8	125 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,498,909.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	126,971.04
D.	At Risk Student	(I-D)	8,295.11
E.	Indian Education For All	(I-E)	11,640.00
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	11,145.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	119,183.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,291.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,216.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	510
B.	BASE Budget Limit	(II-B)	2,978,318.62
C.	Maximum Budget Limit	(II-C)	3,722,137.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	568,124.30
E.	Adopted Budget	(II-E)	3,546,442.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,019,984.30
H.	Maximum Budget Limit	(II-H)	3,776,722.49
I.	Highest Budget Without a Vote	(II-I)	3,588,108.60
J.	Highest Budget	(II-J)	3,776,722.49
K.	Highest Voted Amount	(II-K)	188,613.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,588,108.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		267,534.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		267,534.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,588,108.60
1.	BASE Budget Limit	(V-A1)	3,019,984.30	
2.	Over-BASE Budget	(V-A2)	568,124.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,498,909.01
1.	Direct State Aid Paid By State	(V-B1)	1,498,909.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		126,971.04
D.	At Risk Student	(V-D)		8,295.11
E.	Indian Education For All	(V-E)		11,640.00
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		11,145.00
H.	Special Education Allowable Cost Payment	(V-H)		119,183.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,122.92
1.	Actual Non-Levy Revenue	(V-J1)	2,122.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,238,969.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	336,592.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	902,377.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,019,984.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		568,124.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		568,124.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.90
1.	District Property Tax Levy Mills	(V-U1)	18.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-31307678

01 General Fund

Adopted Budget	0001	3,588,108.60

Budget Uses

Expenditure Budget	0002	3,588,108.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,498,909.01
Quality Educator	3111	126,971.04
At Risk Student	3112	8,295.11
Indian Education For All	3113	11,640.00
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	119,183.69
Data For Achievement	3116	11,145.00
State - Guaranteed Tax Base Aid	3120	336,592.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,122.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	902,377.37		
Over-BASE Levy	1110(c)	568,124.30		
District Tax Levy			1110	1,470,501.67
Total Estimated Revenues to Fund Adopted Budget			0004	3,588,108.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	88,009.74
Contingency	0006	8,800.97
Over-Schedule	0011	153,189.29
Fund Balance for Budget	TFS48	59,029.64
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	9,029.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,405.35
State - On-Schedule Transportation Reimbursement	3210	48,405.36
District Tax Levy	1110	144,159.65
District Mills	999	4.80
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-31307678

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	612,441.50

Budget Uses

Expenditure Budget	0002	612,441.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	597,166.50
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	567,166.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	45,275.00
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	612,441.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird RE 84 Passenger	2022	68,000.00	0.00	13,600.00	5,000.00
2023 Bluebird 84 Passenger	2022	58,625.00	0.00	11,725.00	5,000.00
2019 Bluebird 84 Passenger All American	2019	51,250.00	30,750.00	10,250.00	5,000.00
2020 Bluebird 84 Passenger All American	2019	49,500.00	29,700.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	43,800.00	10,950.00	5,000.00
2000 Prevost	2017	50,000.00	50,000.00	10,000.00	5,000.00
2017 All American	2016	58,525.00	70,230.00	11,705.00	5,000.00
2016 Bluebird 84 Passenger	2015	53,750.00	75,250.00	10,750.00	5,375.00
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2013 Bluebird 72 Passenger	2012	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	84,900.00	127,350.00	N/A	NA
Total					45,275.00

Budget Report
FY 2023
48 Stillwater
0848 Columbus Elem

Submit ID: 0848-31307678

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,489.00
Unreserved Fund Balance Reappropriated	0970	9,489.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	70,511.00
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	578,752.22

Budget Uses

Expenditure Budget	0002	578,752.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,912.76
Operating Reserve	0961	115,750.44
Unreserved Fund Balance Reappropriated	0970	55,162.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	523,589.90
Total Estimated Revenues to Fund Adopted Budget	0004	578,752.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,788.61
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	99,288.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	49,288.61

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,419.18

Budget Uses

Expenditure Budget	0002	18,419.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,470.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,470.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,948.19
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,419.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-31307678

29 Flexibility Fund

Adopted Budget	0001	3,800.96

Budget Uses

Expenditure Budget	0002	3,800.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,800.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,800.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,800.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-31307678

50 Debt Service Fund

6000963

Taxable Value		30,062,422.00
Adopted Budget	0001	888,850.00

Budget Uses

Expenditure Budget	0002	888,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,457.21
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	23,457.21
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	888,850.00
Jurisdiction Mills	999	29.57
Total Estimated Revenues to Fund Adopted Budget	0004	888,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	11,265,000.00	9,870,000.00	415,000.00	473,350.00	500.00
Total Bond Requirements							888,850.00
Total Debt Service Requirements						0002	888,850.00

61 Building Reserve Fund

Adopted Budget	0001	23,495.19

Budget Uses

Expenditure Budget	0002	23,495.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,495.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,495.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,495.19

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	240	31,745,728

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Merridy Gauthier

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,260,643.56	156,527.04	10%	6.92%	0.00	1,389,594.40	871,049.16	27.43
10 Transportation	225,000.00	45,000.00	20%	20.00%	67,334.54	52,128.85	105,536.61	3.32
11 Bus Depreciation Reserve	479,410.76	30,000.00	N/A	6.26%	434,135.76	0.00	45,275.00	1.43
13 Tuition	60,000.00		N/A		21,946.98	0.00	38,053.02	1.20
14 Retirement	356,787.71	71,357.54	20%	20.00%	49,843.71	306,944.00		
17 Adult Education	100,000.00	35,000.00	35%	35.00%	92,662.63	0.00	7,337.37	0.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,982.61	0.00	N/A	0.00%	9,139.70	1,842.91	0.00	0.00
29 Flexibility	36,245.69	0.00	N/A	0.00%	36,245.69	0.00	0.00	0.00
61 Building Reserve	33,778.71	0.00	N/A	0.00%	33,778.71	0.00	0.00	0.00
Total of All Funds	3,562,849.04	337,884.58			745,087.72	1,750,510.16	1,067,251.16	33.61

50 Debt Service **Tax Jurisdiction**								
6000963	307,700.00	41,733.18	20-9-438	13.56%	0.00	0.00	307,700.00	9.69

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBUS HS 9-12 240

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	962,066.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,516.96
D.	At Risk Student	(I-D)	2,563.61
E.	Indian Education For All	(I-E)	5,587.20
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	5,349.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,055.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,196.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,444.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,760,332.51
C.	Maximum Budget Limit	(II-C)	2,204,066.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,848.01
E.	Adopted Budget	(II-E)	2,133,180.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,887,795.55
H.	Maximum Budget Limit	(II-H)	2,362,201.69
I.	Highest Budget Without a Vote	(II-I)	2,260,643.56
J.	Highest Budget	(II-J)	2,362,201.69
K.	Highest Voted Amount	(II-K)	101,558.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,260,643.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		156,527.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		156,527.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,260,643.56
1.	BASE Budget Limit	(V-A1)	1,887,795.55	
2.	Over-BASE Budget	(V-A2)	372,848.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		962,066.03
1.	Direct State Aid Paid By State	(V-B1)	962,066.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,516.96
D.	At Risk Student	(V-D)		2,563.61
E.	Indian Education For All	(V-E)		5,587.20
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		5,349.60
H.	Special Education Allowable Cost Payment	(V-H)		61,055.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,465.88
1.	Actual Non-Levy Revenue	(V-J1)	1,465.88	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		787,587.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	289,386.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	498,201.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,887,795.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,848.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		372,848.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.69
U.	Over-BASE Mills	(V-U)		11.74
1.	District Property Tax Levy Mills	(V-U1)	11.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,260,643.56

Budget Uses

Expenditure Budget	0002	2,260,643.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	962,066.03
Quality Educator	3111	60,516.96
At Risk Student	3112	2,563.61
Indian Education For All	3113	5,587.20
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	61,055.76
Data For Achievement	3116	5,349.60
State - Guaranteed Tax Base Aid	3120	289,386.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,465.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	498,201.15		
Over-BASE Levy	1110(c)	372,848.01		
District Tax Levy			1110	871,049.16
Total Estimated Revenues to Fund Adopted Budget			0004	2,260,643.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,389.86
Contingency	0006	4,738.99
Over-Schedule	0011	172,871.15
Fund Balance for Budget	TFS48	112,334.54
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	67,334.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,064.42
State - On-Schedule Transportation Reimbursement	3210	26,064.43
District Tax Levy	1110	105,536.61
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	479,410.76

Budget Uses

Expenditure Budget	0002	479,410.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	464,135.76
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	434,135.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	45,275.00
District Mills	999	1.43
Total Estimated Revenues to Fund Adopted Budget	0004	479,410.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird RE 84 Passenger	2022	68,000.00	0.00	13,600.00	5,000.00
23 Bluebird 84 Passenger	2022	58,625.00	0.00	11,725.00	5,000.00
2019 Blue Bird 84 Passenger All American	2019	51,250.00	30,750.00	10,250.00	5,000.00
2020 Blue Bird 84 Passenger All American	2019	49,500.00	29,700.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	43,800.00	10,950.00	5,000.00
2000 Prevost	2017	50,000.00	50,000.00	10,000.00	5,000.00
2017 Bluebird All American	2016	58,525.00	70,230.00	11,705.00	5,000.00
2016 Bluebird 84 Passenger	2015	53,750.00	75,250.00	10,750.00	5,375.00
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2013 Bluebird 72 Passenger	2012	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	89,400.00	134,100.00	N/A	NA
Total					45,275.00

Budget Report
FY 2023
48 Stillwater
0849 Columbus H S

Submit ID: 0849-64637996

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,946.98
Unreserved Fund Balance Reappropriated	0970	21,946.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,053.02
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

14 Retirement Fund

Adopted Budget	0001	356,787.71

Budget Uses

Expenditure Budget	0002	356,787.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,201.25
Operating Reserve	0961	71,357.54
Unreserved Fund Balance Reappropriated	0970	49,843.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	306,944.00
Total Estimated Revenues to Fund Adopted Budget	0004	356,787.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,662.63
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	92,662.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,337.37
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,982.61

Budget Uses

Expenditure Budget	0002	10,982.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,139.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,139.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,842.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,982.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

29 Flexibility Fund

Adopted Budget	0001	36,245.69

Budget Uses

Expenditure Budget	0002	36,245.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,245.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,245.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,245.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

50 Debt Service Fund

6000963

Taxable Value		31,745,728.00
Adopted Budget	0001	307,700.00

Budget Uses

Expenditure Budget	0002	307,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,733.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	41,733.18
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	307,700.00
Jurisdiction Mills	999	9.69
Total Estimated Revenues to Fund Adopted Budget	0004	307,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	02/26/2019	06/30/2039	4,135,000.00	3,560,000.00	165,000.00	142,200.00	500.00
Total Bond Requirements							307,700.00
Total Debt Service Requirements						0002	307,700.00

Budget Report
FY 2023

48 Stillwater

0849 Columbus H S

Submit ID: 0849-64637996

61 Building Reserve Fund

Adopted Budget		0001	33,778.71

Budget Uses

Expenditure Budget		0002	33,778.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,778.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,778.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	33,778.71

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	365	N/A	9,374,294

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Erik Eneboe

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,768,157.50	276,815.75	10%	10.00%	858.64	1,930,757.61	836,541.25	89.23
10 Transportation	150,000.00	30,000.00	20%	20.00%	68,130.07	81,869.93	0.00	0.00
11 Bus Depreciation Reserve	442,133.06	0.00	N/A	0.00%	402,133.06	0.00	40,000.00	4.27
13 Tuition	50,000.00		N/A		73,240.63	0.00	0.00	0.00
14 Retirement	320,000.00	20,000.00	20%	6.25%	147,828.75	172,171.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,660.85	0.00	N/A	0.00%	12,487.02	2,173.83	0.00	0.00
29 Flexibility	941,774.21	0.00	N/A	0.00%	906,353.84	35,420.37	0.00	0.00
61 Building Reserve	448,658.13	0.00	N/A	0.00%	348,658.13	0.00	100,000.00	10.67
Total of All Funds	5,135,383.75	326,815.75			1,959,690.14	2,222,392.99	976,541.25	104.17

50 Debt Service **Tax Jurisdiction**								
10E	161,825.00	0.00	20-9-438	0.00%	9,724.39	0.00	152,100.61	16.23

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CONRAD K-6	282
M1	CONRAD 7-8	83

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,106,455.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	122,075.52
D.	At Risk Student	(I-D)	13,203.86
E.	Indian Education For All	(I-E)	8,497.20
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	8,135.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,324.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,549.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,255.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	354
B.	BASE Budget Limit	(II-B)	2,074,832.97
C.	Maximum Budget Limit	(II-C)	2,586,276.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,389.76
E.	Adopted Budget	(II-E)	2,616,222.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,226,767.74
H.	Maximum Budget Limit	(II-H)	2,769,150.25
I.	Highest Budget Without a Vote	(II-I)	2,768,157.50
J.	Highest Budget	(II-J)	2,769,150.25
K.	Highest Voted Amount	(II-K)	992.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,768,157.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		276,815.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		858.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	858.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		277,674.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,768,157.50
1.	BASE Budget Limit	(V-A1)	2,226,767.74	
2.	Over-BASE Budget	(V-A2)	541,389.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,106,455.65
1.	Direct State Aid Paid By State	(V-B1)	1,106,455.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		122,075.52
D.	At Risk Student	(V-D)		13,203.86
E.	Indian Education For All	(V-E)		8,497.20
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		8,135.85
H.	Special Education Allowable Cost Payment	(V-H)		60,324.11
I.	Remaining Fund Balance Available	(V-I)		858.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,170.02
1.	Actual Non-Levy Revenue	(V-J1)	3,170.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		901,298.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	606,147.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	295,151.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,226,767.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,389.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,389.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.75
1.	District Property Tax Levy Mills	(V-U1)	57.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

01 General Fund

Adopted Budget	0001	2,768,157.50

Budget Uses

Expenditure Budget	0002	2,768,157.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	858.64
Direct State Aid	3110	1,106,455.65
Quality Educator	3111	122,075.52
At Risk Student	3112	13,203.86
Indian Education For All	3113	8,497.20
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	60,324.11
Data For Achievement	3116	8,135.85
State - Guaranteed Tax Base Aid	3120	606,147.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,093.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,077.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	295,151.49		
Over-BASE Levy	1110(c)	541,389.76		
District Tax Levy			1110	836,541.25
Total Estimated Revenues to Fund Adopted Budget			0004	2,768,157.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	81,869.93
Contingency	0006	5,000.00
Over-Schedule	0011	63,130.07
Fund Balance for Budget	TFS48	98,130.07
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	68,130.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	450.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,984.96
State - On-Schedule Transportation Reimbursement	3210	43,434.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	442,133.06

Budget Uses

Expenditure Budget	0002	442,133.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	402,133.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402,133.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	4.27
Total Estimated Revenues to Fund Adopted Budget	0004	442,133.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA52555498 2022 BLUEBIRD - BUS 6	2022	70,320.00	0.00	14,064.00	5,000.00
AA5255549 2022 BLUEBIRD - BUS 1	2021	70,320.00	0.00	14,064.00	5,000.00
AA4310238 BLUEBIRD SCHOOL BUS 2020	2019	107,250.00	12,500.00	21,450.00	5,000.00
BLUEBIRD 2019 53 PASSANGER	2018	96,700.00	12,500.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	110,450.00	71,000.00	20,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	73,000.00	18,400.00	0.00
G941503 BLUEBIRD 2008	2008	71,950.00	58,000.00	14,390.00	0.00
H006846 MCI 2003	2008	275,000.00	197,500.00	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	71,749.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	59,501.50	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	60,000.00	12,395.60	0.00
Total					40,000.00

Budget Report
FY 2023
37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,240.63
Unreserved Fund Balance Reappropriated	0970	73,240.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	23,240.63

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	167,828.75
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	147,828.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	172,171.25
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,660.85

Budget Uses

Expenditure Budget	0002	14,660.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,487.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,487.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,173.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,660.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	941,774.21

Budget Uses

Expenditure Budget	0002	941,774.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	906,353.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	906,353.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	32,834.50
State - Advanced Opportunity Aid	3770	2,585.87
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	941,774.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

50 Debt Service Fund

10E

Taxable Value		9,374,294.00
Adopted Budget	0001	161,825.00

Budget Uses

Expenditure Budget	0002	161,825.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,724.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,724.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	152,100.61
Jurisdiction Mills	999	16.23
Total Estimated Revenues to Fund Adopted Budget	0004	161,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	07/07/2016	06/30/2028	1,360,000.00	725,000.00	135,000.00	25,325.00	500.00
Total Bond Requirements							160,825.00

SIDs

Issue Type	Amount
Elementary	1,000.00
Total SID Requirements	1,000.00

Total Debt Service Requirements	0002	161,825.00

Budget Report
FY 2023

37 Pondera

0674 Conrad Elem

Submit ID: 0674-40920637

61 Building Reserve Fund

Adopted Budget		0001	448,658.13

Budget Uses

Expenditure Budget		0002	448,658.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	348,658.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	348,658.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	10.67
Building Reserve Voted Mills		0134	10.67
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	448,658.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	10	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2023

37 Pondera

0675 Conrad H S

Submit ID: 0675-75254347

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	140	9,767,413

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Erik Eneboe

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

37 Pondera

0675 Conrad H S

Submit ID: 0675-75254347

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,745,316.30	172,001.47	10%	9.86%	0.00	1,099,974.88	645,341.42	66.07
10 Transportation	100,000.00	20,000.00	20%	20.00%	96,884.83	3,115.17	0.00	0.00
11 Bus Depreciation Reserve	414,990.58	0.00	N/A	0.00%	374,990.58	0.00	40,000.00	4.10
13 Tuition	50,000.00		N/A		49,917.15	0.00	82.85	0.01
14 Retirement	200,000.00	20,000.00	20%	10.00%	116,155.66	83,844.34		
17 Adult Education	50,000.00	0.00	35%	0.00%	50,299.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,918.06	0.00	N/A	0.00%	23,693.10	1,224.96	0.00	0.00
29 Flexibility	627,784.94	0.00	N/A	0.00%	596,928.30	30,856.64	0.00	0.00
61 Building Reserve	383,256.63	0.00	N/A	0.00%	283,256.63	0.00	100,000.00	10.24
Total of All Funds	3,596,266.51	212,001.47			1,592,125.91	1,219,015.99	785,424.27	80.42

50 Debt Service **Tax Jurisdiction**								
10 HS	293,100.00	0.00	20-9-438	0.00%	5,370.08	0.00	287,729.92	29.46

Budget Report
FY 2023

37 Pondera

0675 Conrad H S

Submit ID: 0675-75254347

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CONRAD HS 9-12 140

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	625,061.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,005.68
D.	At Risk Student	(I-D)	3,251.56
E.	Indian Education For All	(I-E)	3,259.20
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	3,120.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,796.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,114.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,417.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	148
B.	BASE Budget Limit	(II-B)	1,234,490.12
C.	Maximum Budget Limit	(II-C)	1,538,597.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	480,888.91
E.	Adopted Budget	(II-E)	1,715,379.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,254,792.91
H.	Maximum Budget Limit	(II-H)	1,559,609.48
I.	Highest Budget Without a Vote	(II-I)	1,745,316.30
J.	Highest Budget	(II-J)	1,745,316.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,745,316.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		172,001.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		172,001.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,745,316.30
1.	BASE Budget Limit	(V-A1)	1,254,792.91	
2.	Over-BASE Budget	(V-A2)	490,523.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		625,061.56
1.	Direct State Aid Paid By State	(V-B1)	625,061.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,005.68
D.	At Risk Student	(V-D)		3,251.56
E.	Indian Education For All	(V-E)		3,259.20
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		3,120.60
H.	Special Education Allowable Cost Payment	(V-H)		34,796.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,772.47
1.	Actual Non-Levy Revenue	(V-J1)	8,772.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		501,609.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	346,790.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	154,818.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,254,792.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		490,523.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		490,523.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.85
U.	Over-BASE Mills	(V-U)		50.22
1.	District Property Tax Levy Mills	(V-U1)	50.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,745,316.30

Budget Uses

Expenditure Budget	0002	1,745,316.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	625,061.56
Quality Educator	3111	74,005.68
At Risk Student	3112	3,251.56
Indian Education For All	3113	3,259.20
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	34,796.82
Data For Achievement	3116	3,120.60
State - Guaranteed Tax Base Aid	3120	346,790.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	706.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,065.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	154,818.03		
Over-BASE Levy	1110(c)	490,523.39		
District Tax Levy			1110	645,341.42
Total Estimated Revenues to Fund Adopted Budget			0004	1,745,316.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,000.00
Contingency	0006	5,000.00
Over-Schedule	0011	45,000.00
Fund Balance for Budget	TFS48	116,884.83
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	96,884.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	3,115.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	414,990.58

Budget Uses

Expenditure Budget	0002	414,990.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	374,990.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	374,990.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	414,990.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA5255549 2022 BLUEBIRD - BUS 1	2022	46,880.00	0.00	9,376.00	5,000.00
AA5255548 2022 BLUEBIRD - BUS 6	2021	46,880.00	0.00	9,376.00	5,000.00
BLUEBIRD AA4310238	2019	107,250.00	10,000.00	21,450.00	5,000.00
2019 BLUEBIRD 53 PASSENGER	2018	96,700.00	5,000.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	120,000.00	71,000.00	20,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	65,000.00	18,400.00	0.00
G941503 BLUEBIRD ALL AMERICAN	2008	71,950.00	50,000.00	14,390.00	0.00
H006846 2003 MCI	2008	275,000.00	131,474.79	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	44,501.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	54,001.00	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	57,001.70	12,395.60	0.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,917.15
Unreserved Fund Balance Reappropriated	0970	49,917.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	82.85
District Mills	999	0.01
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,155.66
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	116,155.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,844.34
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,299.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,299.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	299.66

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,918.06

Budget Uses

Expenditure Budget	0002	24,918.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,693.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,693.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,224.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,918.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	627,784.94

Budget Uses

Expenditure Budget	0002	627,784.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	596,928.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	596,928.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	21,286.57
State - Advanced Opportunity Aid	3770	9,570.07
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	627,784.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

37 Pondera

0675 Conrad H S

Submit ID: 0675-75254347

50 Debt Service Fund

10 HS

Taxable Value		9,767,413.00
Adopted Budget	0001	293,100.00

Budget Uses

Expenditure Budget	0002	293,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,370.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,370.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	287,729.92
Jurisdiction Mills	999	29.46
Total Estimated Revenues to Fund Adopted Budget	0004	293,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	07/07/2016	06/30/2028	2,510,000.00	1,335,000.00	245,000.00	46,600.00	500.00
Total Bond Requirements							292,100.00

SIDs

Issue Type	Amount
High School	1,000.00
Total SID Requirements	1,000.00

Total Debt Service Requirements	0002	293,100.00

Budget Report
FY 2023

37 Pondera

0675 Conrad H S

Submit ID: 0675-75254347

61 Building Reserve Fund

Adopted Budget	0001	383,256.63

Budget Uses

Expenditure Budget	0002	383,256.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,256.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,256.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	100,000.00
District Mills			999	10.24
Building Reserve Voted Mills			0134	10.24
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	383,256.63

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	500,000.00	5	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2023

34 Park

Submit ID: 0617-64264160

0617 Cooke City Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	2,446,951

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Gregorich

(Signature) (Date)

Chairperson, School Trustees: Joelle Passerello

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
34 Park
0617 Cooke City Elem

Submit ID: 0617-64264160

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	102,261.82	6,586.65	10%	6.44%	0.00	51,536.38	50,725.44	20.73
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	789.35	20%	6.58%	0.00	12,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95.69	0.00	N/A	0.00%	9.12	86.57	0.00	0.00
29 Flexibility	4,167.59	0.00	N/A	0.00%	4,167.59	0.00	0.00	0.00
61 Building Reserve	295.88	0.00	N/A	0.00%	295.88	0.00	0.00	0.00
Total of All Funds	118,820.98	7,376.00			4,472.59	63,622.95	50,725.44	20.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

0617 Cooke City Elem

Submit ID: 0617-64264160

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COOKE CITY K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,233.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,219.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	406.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	76,689.12
C.	Maximum Budget Limit	(II-C)	94,970.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	13,580.85
E.	Adopted Budget	(II-E)	90,269.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,680.97
H.	Maximum Budget Limit	(II-H)	109,936.46
I.	Highest Budget Without a Vote	(II-I)	102,261.82
J.	Highest Budget	(II-J)	109,936.46
K.	Highest Voted Amount	(II-K)	7,674.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	102,261.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		6,586.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,586.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		102,261.82
1.	BASE Budget Limit	(V-A1)	88,680.97	
2.	Over-BASE Budget	(V-A2)	13,580.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
1.	Direct State Aid Paid By State	(V-B1)	46,233.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		1,219.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17.22
1.	Actual Non-Levy Revenue	(V-J1)	17.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,144.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,144.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		88,680.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		13,580.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,580.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.55
1.	District Property Tax Levy Mills	(V-U1)	5.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
34 Park

0617 Cooke City Elem

Submit ID: 0617-64264160

01 General Fund

Adopted Budget	0001	102,261.82

Budget Uses

Expenditure Budget	0002	102,261.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	46,233.84
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	1,219.76
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,144.59		
Over-BASE Levy	1110(c)	13,580.85		
District Tax Levy			1110	50,725.44
Total Estimated Revenues to Fund Adopted Budget			0004	102,261.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	789.35
Operating Reserve	0961	789.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 0617-64264160

0617 Cooke City Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	95.69

Budget Uses

Expenditure Budget	0002	95.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	95.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

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0617 Cooke City Elem

29 Flexibility Fund

Adopted Budget	0001	4,167.59

Budget Uses

Expenditure Budget	0002	4,167.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,167.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,167.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,167.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

0617 Cooke City Elem

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61 Building Reserve Fund

Adopted Budget		0001	295.88

Budget Uses

Expenditure Budget		0002	295.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	295.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	295.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	295.88

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 892	* 495	19,268,146

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jolene Tollenaar

(Signature) (Date)

Chairperson, School Trustees: Mark Fournier

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,461,432.40	938,037.72	10%	9.91%	0.00	7,989,630.19	1,471,802.21	76.38
10 Transportation	903,520.00	164,704.00	20%	18.23%	0.00	190,929.20	712,590.80	36.98
11 Bus Depreciation Reserve	604,993.73	0.00	N/A	0.00%	415,719.08	0.00	189,274.65	9.82
13 Tuition	276,694.00		N/A		0.00	0.00	276,694.00	14.36
14 Retirement	1,439,705.00	287,941.00	20%	20.00%	254,287.93	1,185,417.07		
17 Adult Education	130,573.00	45,700.55	35%	35.00%	34,364.16	12,000.00	84,208.84	4.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	123,141.42	0.00	N/A	0.00%	64,480.90	8,660.52	50,000.00	2.59
29 Flexibility	79,764.39	0.00	N/A	0.00%	79,764.39	0.00	0.00	0.00
61 Building Reserve	916,339.97	0.00	N/A	0.00%	386,349.97	95,190.00	434,800.00	22.57
Total of All Funds	13,936,163.91	1,436,383.27			1,234,966.43	9,481,826.98	3,219,370.50	167.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CORVALLIS K-6	666 *
M1	CORVALLIS 7-8	226 *
H1	CORVALLIS HS 9-12	495 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,426,621.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	447,193.60
D.	At Risk Student	(I-D)	38,154.64
E.	Indian Education For All	(I-E)	32,289.36
F.	American Indian Achievement Gap	(I-F)	12,595.00
G.	Data For Achievement	(I-G)	30,916.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	277,084.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	52,838.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	70,884.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,409
B.	BASE Budget Limit	(II-B)	8,740,997.51
C.	Maximum Budget Limit	(II-C)	10,865,727.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	590,000.00
E.	Adopted Budget	(II-E)	9,330,997.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,871,432.40
H.	Maximum Budget Limit	(II-H)	11,018,274.37
I.	Highest Budget Without a Vote	(II-I)	9,461,432.40
J.	Highest Budget	(II-J)	11,018,274.37
K.	Highest Voted Amount	(II-K)	1,556,841.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,461,432.40

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		938,037.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		938,037.72

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	177,675.46	99,408.81	277,084.27
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	71,070.18	39,763.52	110,833.71

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	211,832.00	334,453.00	546,285.00
F.	100% Of Per Student Entitlement	5,638,974.50	3,717,697.50	9,356,672.00
		5,850,806.50	4,052,150.50	9,902,957.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,065,334.70	1,430,409.13	3,495,743.82
H.	Special Education in BASE@40%	71,070.18	39,763.52	110,833.71
I.	Subsidized BASE Amount	2,136,404.88	1,470,172.65	3,606,577.53
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,461,432.40
1.	BASE Budget Limit	(V-A1)	8,871,432.40	
2.	Over-BASE Budget	(V-A2)	590,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,426,621.77
1.	Direct State Aid Paid By State	(V-B1)	4,426,621.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		447,193.60
D.	At Risk Student	(V-D)		38,154.64
E.	Indian Education For All	(V-E)		32,289.36
F.	American Indian Achievement Gap	(V-F)		12,595.00
G.	Data For Achievement	(V-G)		30,916.23

H.	Special Education Allowable Cost Payment	(V-H)		277,084.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,856.34
	1. Actual Non-Levy Revenue	(V-J1)	11,856.34	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,594,721.19
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,712,918.98	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	881,802.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,871,432.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		590,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		590,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.41
T.	BASE Mills - High School	(V-T)		16.35
U.	Over-BASE Mills	(V-U)		30.62
	1. District Property Tax Levy Mills	(V-U1)	30.62	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

01 General Fund

Adopted Budget	0001	9,461,432.40

Budget Uses

Expenditure Budget	0002	9,461,432.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,426,621.77
Quality Educator	3111	447,193.60
At Risk Student	3112	38,154.64
Indian Education For All	3113	32,289.36
American Indian Achievement Gap	3114	12,595.00
State Special Education Allowable Cost Payment to Districts	3115	277,084.27
Data For Achievement	3116	30,916.23
State - Guaranteed Tax Base Aid	3120	2,712,918.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,856.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,000.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	881,802.21		
Over-BASE Levy	1110(c)	590,000.00		
District Tax Levy			1110	1,471,802.21
Total Estimated Revenues to Fund Adopted Budget			0004	9,461,432.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	903,520.00

Budget Uses

Expenditure Budget	0002	903,520.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	173,572.00
Contingency	0006	17,357.20
Over-Schedule	0011	712,590.80
Fund Balance for Budget	TFS48	164,704.00
Operating Reserve	0961	164,704.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	95,464.60
State - On-Schedule Transportation Reimbursement	3210	95,464.60
District Tax Levy	1110	712,590.80
District Mills	999	36.98
Total Estimated Revenues to Fund Adopted Budget	0004	903,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	604,993.73

Budget Uses

Expenditure Budget	0002	604,993.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	415,719.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	415,719.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	189,274.65
District Mills	999	9.82
Total Estimated Revenues to Fund Adopted Budget	0004	604,993.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Thomas	2021	116,604.00	23,320.80	23,320.80	23,320.80
2021 Thomas 341TS	2021	116,604.00	23,320.80	23,320.80	23,320.80
2018 Thomas Built - Propane - 80 Passenger- DEQ paid $21,000	2018	90,949.00	36,378.80	18,189.80	18,189.80
2003 MCI J4500 Activity Bus - 54 Passenger	2017	120,000.00	49,140.50	24,000.00	24,000.00
2006 MCI E4500 Activity Bus - 50 Passanger	2017	160,000.00	62,612.60	32,000.00	32,000.00
2016 Bluebird Bus - 83 Passanger	2016	109,200.00	43,680.00	21,840.00	21,840.00
2013Chevrolet Micro Bird with 4x4 Conversion - 24 Passenger -Sped Bus	2014	74,700.00	17,006.30	14,940.00	14,940.00
2013 Bluebird Bus - 83 Passenger - 1/2 PAID BY DEQ ARRA	2012	52,182.25	20,872.90	10,436.45	10,436.45
2012 Bluebird 83 Passanger 1/2 paid by DEQ	2011	53,067.00	21,226.80	10,613.40	10,613.40
2012 Bluebird Bus 83 Passanger 1/2 paid by DEQ	2011	53,067.00	21,226.80	10,613.40	10,613.40
2006 Bluebird Bus - 84 Passanger	2006	79,673.00	119,509.50	N/A	NA
2004 Bluebird SPED bus 2- wheel drive	2004	65,566.00	98,349.00	N/A	NA
2000 Bluebird Bus	2000	74,682.00	112,023.00	N/A	NA
1999 Bluebird Bus	1999	84,584.00	126,876.00	N/A	NA
Total					189,274.65

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	276,694.00

Budget Uses

Expenditure Budget	0002	276,694.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	276,694.00
District Mills	999	14.36
Total Estimated Revenues to Fund Adopted Budget	0004	276,694.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,439,705.00

Budget Uses

Expenditure Budget	0002	1,439,705.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	542,228.93
Operating Reserve	0961	287,941.00
Unreserved Fund Balance Reappropriated	0970	254,287.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,185,417.07
Total Estimated Revenues to Fund Adopted Budget	0004	1,439,705.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	130,573.00

Budget Uses

Expenditure Budget	0002	130,573.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,064.71
Operating Reserve	0961	45,700.55
Unreserved Fund Balance Reappropriated	0970	34,364.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	12,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	84,208.84
District Mills	999	4.37
Total Estimated Revenues to Fund Adopted Budget	0004	130,573.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	123,141.42

Budget Uses

Expenditure Budget	0002	123,141.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,480.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,480.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,660.52
District Tax Levy	1110	50,000.00
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	123,141.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

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0731 Corvallis K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	79,764.39

Budget Uses

Expenditure Budget	0002	79,764.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,764.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,764.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,764.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0731-65618511

0731 Corvallis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	916,339.97

Budget Uses

Expenditure Budget		0002	916,339.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	386,349.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	386,349.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	95,190.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	345,000.00	
Building Reserve Permissive Levy	1110(b)	89,800.00	
District Tax Levy		1110	434,800.00
District Mills		999	22.57
Building Reserve Voted Mills		0134	17.91
Building Reserve Permissive Mills		0135	4.66
Total Estimated Revenues to Fund Adopted Budget		0004	916,339.97

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/07/2017	1,725,000.00	5	612	1,380,000.00	345,000.00	345,000.00
Total						345,000.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0359-09454866

0359 Cottonwood Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	1,226,995

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kimberly Buchanan

(Signature) (Date)

Chairperson, School Trustees: Christopher Kautz

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0359-09454866

0359 Cottonwood Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	169,780.92	19,392.27	10%	11.42%	17,755.96	126,414.17	25,610.79	20.87
10 Transportation	474.53	0.00	20%	0.00%	474.53	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	10,683.68		N/A		1,727.78	0.00	8,955.90	7.30
14 Retirement	19,500.00	3,611.85	20%	18.52%	0.00	19,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,180.08	0.00	N/A	0.00%	1,027.67	152.41	0.00	0.00
29 Flexibility	431.89	0.00	N/A	0.00%	431.89	0.00	0.00	0.00
61 Building Reserve	113,599.27	0.00	N/A	0.00%	88,619.27	12,700.28	12,279.72	10.01
Total of All Funds	315,650.37	23,004.12			110,037.10	158,766.86	46,846.41	38.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0359-09454866

0359 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,209.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,763.20
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	395.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	378.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,270.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	863.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	846.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	151,234.45
C.	Maximum Budget Limit	(II-C)	189,255.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,911.80
E.	Adopted Budget	(II-E)	172,491.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	78%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	156,117.05
H.	Maximum Budget Limit	(II-H)	192,901.87
I.	Highest Budget Without a Vote	(II-I)	177,692.72
J.	Highest Budget	(II-J)	192,901.87
K.	Highest Voted Amount	(II-K)	15,209.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	169,780.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,978.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,414.18
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,414.18	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,755.96
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	17,755.96	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,148.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		169,780.92
	1. BASE Budget Limit	(V-A1)	156,117.05	
	2. Over-BASE Budget	(V-A2)	13,663.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,209.31
	1. Direct State Aid Paid By State	(V-B1)	70,209.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,763.20
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		395.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		378.93
H.	Special Education Allowable Cost Payment	(V-H)		13,270.96
I.	Remaining Fund Balance Available	(V-I)		17,755.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		76.12
	1. Actual Non-Levy Revenue	(V-J1)	76.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,266.81
	1. State - Guaranteed Tax Base Aid	(V-L1)	17,656.02	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,610.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		156,117.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		13,663.87
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	13,663.87	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,663.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	169,780.92

Budget Uses

Expenditure Budget	0002	169,780.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,755.96
Direct State Aid	3110	70,209.31
Quality Educator	3111	10,763.20
At Risk Student	3112	0.00
Indian Education For All	3113	395.76
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	13,270.96
Data For Achievement	3116	378.93
State - Guaranteed Tax Base Aid	3120	17,656.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	76.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	13,663.87
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,610.79		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	25,610.79
Total Estimated Revenues to Fund Adopted Budget			0004	169,780.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0359-09454866

0359 Cottonwood Elem

10 Transportation Fund

Adopted Budget	0001	474.53

Budget Uses

Expenditure Budget	0002	474.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	474.53
Fund Balance for Budget	TFS48	474.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	474.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	474.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	10,683.68

Budget Uses

Expenditure Budget	0002	10,683.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,727.78
Unreserved Fund Balance Reappropriated	0970	1,727.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,955.90
District Mills	999	7.30
Total Estimated Revenues to Fund Adopted Budget	0004	10,683.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	19,500.00

Budget Uses

Expenditure Budget	0002	19,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,611.85
Operating Reserve	0961	3,611.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0359-09454866

0359 Cottonwood Elem

28 Technology Fund

Adopted Budget	0001	1,180.08

Budget Uses

Expenditure Budget	0002	1,180.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,027.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,027.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	152.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,180.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	431.89

Budget Uses

Expenditure Budget	0002	431.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	431.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	431.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	431.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0359-09454866

0359 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget	0001	113,599.27

Budget Uses

Expenditure Budget	0002	113,599.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,619.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,619.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,700.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	4,279.72	
District Tax Levy		1110	12,279.72
District Mills		999	10.01
Building Reserve Voted Mills		0134	6.52
Building Reserve Permissive Mills		0135	3.49
Total Estimated Revenues to Fund Adopted Budget		0004	113,599.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	80,000.00	10	612	40,000.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
FY 2023

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-26864074

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	26	N/A	3,562,494

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: Janas Strauser

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	237,735.87	23,933.95	10%	10.07%	20,927.71	110,909.85	105,898.31	29.72
10 Transportation	51,951.15	10,390.23	20%	20.00%	20,569.82	22,703.67	8,677.66	2.44
11 Bus Depreciation Reserve	130,972.05	0.00	N/A	0.00%	125,372.05	0.00	5,600.00	1.57
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	34,241.25	6,848.25	20%	20.00%	7,606.71	26,634.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,987.44	0.00	N/A	0.00%	4,803.31	184.13	0.00	0.00
29 Flexibility	7,395.85	0.00	N/A	0.00%	7,395.85	0.00	0.00	0.00
61 Building Reserve	49,867.67	0.00	N/A	0.00%	31,787.67	9,440.34	8,639.66	2.43
Total of All Funds	517,151.28	41,172.43			218,463.12	169,872.53	128,815.63	36.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 26

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	94,177.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,034.27
D.	At Risk Student	(I-D)	747.63
E.	Indian Education For All	(I-E)	605.28
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	579.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,383.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,321.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	189,920.35
C.	Maximum Budget Limit	(II-C)	236,929.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,876.45
E.	Adopted Budget	(II-E)	236,929.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	188,611.00
H.	Maximum Budget Limit	(II-H)	235,971.26
I.	Highest Budget Without a Vote	(II-I)	237,735.87
J.	Highest Budget	(II-J)	237,735.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	237,735.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,773.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		160.36
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	160.36	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,927.71
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	202.38	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,725.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		44,861.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		237,735.87
1.	BASE Budget Limit	(V-A1)	188,611.00	
2.	Over-BASE Budget	(V-A2)	49,124.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		94,177.54
1.	Direct State Aid Paid By State	(V-B1)	94,177.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,034.27
D.	At Risk Student	(V-D)		747.63
E.	Indian Education For All	(V-E)		605.28
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		579.54
H.	Special Education Allowable Cost Payment	(V-H)		7,383.11
I.	Remaining Fund Balance Available	(V-I)		20,725.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		153.48
1.	Actual Non-Levy Revenue	(V-J1)	153.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,975.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	56,975.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		188,611.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		202.38
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	202.38	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,922.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		49,124.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.73
1.	District Property Tax Levy Mills	(V-U1)	13.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	237,735.87

Budget Uses

Expenditure Budget	0002	237,735.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,927.71
Direct State Aid	3110	94,177.54
Quality Educator	3111	7,034.27
At Risk Student	3112	747.63
Indian Education For All	3113	605.28
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	7,383.11
Data For Achievement	3116	579.54
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	153.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	56,975.82		
Over-BASE Levy	1110(c)	48,922.49		
District Tax Levy			1110	105,898.31
Total Estimated Revenues to Fund Adopted Budget			0004	237,735.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	51,951.15

Budget Uses

Expenditure Budget	0002	51,951.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,639.70
Contingency	0006	2,063.97
Over-Schedule	0011	29,247.48
Fund Balance for Budget	TFS48	30,960.05
Operating Reserve	0961	10,390.23
Unreserved Fund Balance Reappropriated	0970	20,569.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,351.83
State - On-Schedule Transportation Reimbursement	3210	11,351.84
District Tax Levy	1110	8,677.66
District Mills	999	2.44
Total Estimated Revenues to Fund Adopted Budget	0004	51,951.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	130,972.05

Budget Uses

Expenditure Budget	0002	130,972.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,372.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,372.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,600.00
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	130,972.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Microbird	2020	28,000.00	16,800.00	5,600.00	5,600.00
2010 Ford E350 Super Duty	2010	20,131.00	30,196.50	N/A	NA
Total					5,600.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

14 Retirement Fund

Adopted Budget	0001	34,241.25

Budget Uses

Expenditure Budget	0002	34,241.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,454.96
Operating Reserve	0961	6,848.25
Unreserved Fund Balance Reappropriated	0970	7,606.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,634.54
Total Estimated Revenues to Fund Adopted Budget	0004	34,241.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,987.44

Budget Uses

Expenditure Budget	0002	4,987.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,803.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,803.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	184.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,987.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	7,395.85

Budget Uses

Expenditure Budget	0002	7,395.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,395.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,395.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,395.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-26864074

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 0445-26864074

0445 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	49,867.67

Budget Uses

Expenditure Budget		0002	49,867.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	31,787.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	31,787.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,440.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,639.66	
District Tax Levy		1110	8,639.66
District Mills		999	2.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	49,867.67

Budget Report
FY 2023

15 Flathead

0316 Creston Elem

Submit ID: 0316-81374149

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	117	N/A	4,039,599

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tammy Bartos

(Signature) (Date)

Chairperson, School Trustees: Jessica Sandven-Sorensen

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0316 Creston Elem

Submit ID: 0316-81374149

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	774,779.88	66,762.92	10%	8.62%	0.00	575,565.34	199,214.54	49.31
10 Transportation	62,770.00	12,554.00	20%	20.00%	16,636.97	11,520.55	34,612.48	8.57
11 Bus Depreciation Reserve	63,159.02	0.00	N/A	0.00%	32,192.42	0.00	30,966.60	7.67
13 Tuition	39,116.00		N/A		15,282.65	0.00	23,833.35	5.90
14 Retirement	126,734.47	25,346.89	20%	20.00%	18,971.66	107,762.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,833.31	0.00	N/A	0.00%	2,146.29	687.02	0.00	0.00
29 Flexibility	39,150.98	0.00	N/A	0.00%	39,150.98	0.00	0.00	0.00
61 Building Reserve	151,852.63	0.00	N/A	0.00%	124,532.63	15,607.67	11,712.33	2.90
Total of All Funds	1,260,396.29	104,663.81			248,913.60	711,143.39	300,339.30	74.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

0316 Creston Elem

Submit ID: 0316-81374149

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CRESTON K-6 117

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	336,116.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,192.00
D.	At Risk Student	(I-D)	1,965.23
E.	Indian Education For All	(I-E)	2,723.76
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	2,607.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,154.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,945.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,872.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	112
B.	BASE Budget Limit	(II-B)	643,498.05
C.	Maximum Budget Limit	(II-C)	802,343.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,030.55
E.	Adopted Budget	(II-E)	714,528.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	703,749.33
H.	Maximum Budget Limit	(II-H)	880,596.94
I.	Highest Budget Without a Vote	(II-I)	774,779.88
J.	Highest Budget	(II-J)	880,596.94
K.	Highest Voted Amount	(II-K)	105,817.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	774,779.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		66,762.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,762.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		774,779.88
1.	BASE Budget Limit	(V-A1)	703,749.33	
2.	Over-BASE Budget	(V-A2)	71,030.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		336,116.20
1.	Direct State Aid Paid By State	(V-B1)	336,116.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,192.00
D.	At Risk Student	(V-D)		1,965.23
E.	Indian Education For All	(V-E)		2,723.76
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		2,607.93
H.	Special Education Allowable Cost Payment	(V-H)		38,154.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		301.52
1.	Actual Non-Levy Revenue	(V-J1)	301.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		282,772.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	154,588.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,183.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		703,749.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		71,030.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		71,030.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.58
1.	District Property Tax Levy Mills	(V-U1)	17.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	774,779.88

Budget Uses

Expenditure Budget	0002	774,779.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	336,116.20
Quality Educator	3111	38,192.00
At Risk Student	3112	1,965.23
Indian Education For All	3113	2,723.76
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	38,154.14
Data For Achievement	3116	2,607.93
State - Guaranteed Tax Base Aid	3120	154,588.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	301.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,183.99		
Over-BASE Levy	1110(c)	71,030.55		
District Tax Levy			1110	199,214.54
Total Estimated Revenues to Fund Adopted Budget			0004	774,779.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	62,770.00

Budget Uses

Expenditure Budget	0002	62,770.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,382.32
Contingency	0006	938.23
Over-Schedule	0011	52,449.45
Fund Balance for Budget	TFS48	29,190.97
Operating Reserve	0961	12,554.00
Unreserved Fund Balance Reappropriated	0970	16,636.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,200.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,160.27
State - On-Schedule Transportation Reimbursement	3210	5,160.28
District Tax Levy	1110	34,612.48
District Mills	999	8.57
Total Estimated Revenues to Fund Adopted Budget	0004	62,770.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0316 Creston Elem

Submit ID: 0316-81374149

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	63,159.02

Budget Uses

Expenditure Budget	0002	63,159.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,192.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,192.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	30,966.60
District Mills	999	7.67
Total Estimated Revenues to Fund Adopted Budget	0004	63,159.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Acadia	2021	28,183.00	5,636.60	5,636.60	5,636.60
2021 Blue Bird Bus	2020	126,650.00	25,330.00	25,330.00	25,330.00
Total					30,966.60

13 Tuition Fund

Adopted Budget	0001	39,116.00

Budget Uses

Expenditure Budget	0002	39,116.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,282.65
Unreserved Fund Balance Reappropriated	0970	15,282.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,833.35
District Mills	999	5.90
Total Estimated Revenues to Fund Adopted Budget	0004	39,116.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	126,734.47

Budget Uses

Expenditure Budget	0002	126,734.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,318.55
Operating Reserve	0961	25,346.89
Unreserved Fund Balance Reappropriated	0970	18,971.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,762.81
Total Estimated Revenues to Fund Adopted Budget	0004	126,734.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,833.31

Budget Uses

Expenditure Budget	0002	2,833.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,146.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,146.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	687.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,833.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

0316 Creston Elem

Submit ID: 0316-81374149

29 Flexibility Fund

Adopted Budget	0001	39,150.98

Budget Uses

Expenditure Budget	0002	39,150.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,150.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,150.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,150.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0316 Creston Elem

Submit ID: 0316-81374149

61 Building Reserve Fund

Adopted Budget		0001	151,852.63

Budget Uses

Expenditure Budget		0002	151,852.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	124,532.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	124,532.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,607.67
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,712.33	
District Tax Levy		1110	11,712.33
District Mills		999	2.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.90
Total Estimated Revenues to Fund Adopted Budget		0004	151,852.63

Budget Report
FY 2023

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-33841788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	208	N/A	9,689,155

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 43 Roosevelt	196	N/A	8,166,898
Non-located - 42 Richland	12	N/A	1,522,257

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Paul Finnicum

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-33841788

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,672,283.00	138,682.39	10%	8.29%	0.00	1,073,551.90	598,731.10	61.79
10 Transportation	309,600.00	61,920.00	20%	20.00%	32,201.86	106,119.96	171,278.18	17.68
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	290,000.00	58,000.00	20%	20.00%	107,026.78	182,973.22		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	7,548.00	0.00	4,452.00	0.46
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,321.75	0.00	N/A	0.00%	5.79	1,315.96	0.00	0.00
29 Flexibility	156,876.51	0.00	N/A	0.00%	156,876.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,442,081.26	262,802.39			303,658.94	1,363,961.04	774,461.28	79.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-33841788

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CULBERTSON K-6	154
M1	CULBERTSON 7-8	54

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	668,057.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,912.00
D.	At Risk Student	(I-D)	7,618.72
E.	Indian Education For All	(I-E)	4,842.24
F.	American Indian Achievement Gap	(I-F)	13,740.00
G.	Data For Achievement	(I-G)	4,636.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,713.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,570.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,268.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	202
B.	BASE Budget Limit	(II-B)	1,277,313.36
C.	Maximum Budget Limit	(II-C)	1,583,955.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	332,378.64
E.	Adopted Budget	(II-E)	1,609,692.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,348,005.81
H.	Maximum Budget Limit	(II-H)	1,672,283.66
I.	Highest Budget Without a Vote	(II-I)	1,672,283.66
J.	Highest Budget	(II-J)	1,672,283.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,672,283.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		138,682.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		138,682.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,672,283.00
1.	BASE Budget Limit	(V-A1)	1,348,005.81	
2.	Over-BASE Budget	(V-A2)	324,277.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		668,057.72
1.	Direct State Aid Paid By State	(V-B1)	668,057.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,912.00
D.	At Risk Student	(V-D)		7,618.72
E.	Indian Education For All	(V-E)		4,842.24
F.	American Indian Achievement Gap	(V-F)		13,740.00
G.	Data For Achievement	(V-G)		4,636.32
H.	Special Education Allowable Cost Payment	(V-H)		31,713.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		64,201.38
1.	Actual Non-Levy Revenue	(V-J1)	1,474.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	62,727.11	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		480,283.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	205,829.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	274,453.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,348,005.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		324,277.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		324,277.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.47
1.	District Property Tax Levy Mills	(V-U1)	33.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,672,283.00

Budget Uses

Expenditure Budget	0002	1,672,283.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	668,057.72
Quality Educator	3111	72,912.00
At Risk Student	3112	7,618.72
Indian Education For All	3113	4,842.24
American Indian Achievement Gap	3114	13,740.00
State Special Education Allowable Cost Payment to Districts	3115	31,713.76
Data For Achievement	3116	4,636.32
State - Guaranteed Tax Base Aid	3120	205,829.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	194.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	19.58
Rentals	1910	1,260.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	62,727.11
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	274,453.91		
Over-BASE Levy	1110(c)	324,277.19		
District Tax Levy			1110	598,731.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,672,283.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	309,600.00

Budget Uses

Expenditure Budget	0002	309,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	96,472.69
Contingency	0006	9,647.27
Over-Schedule	0011	203,480.04
Fund Balance for Budget	TFS48	94,121.86
Operating Reserve	0961	61,920.00
Unreserved Fund Balance Reappropriated	0970	32,201.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	53,059.98
State - On-Schedule Transportation Reimbursement	3210	53,059.98
District Tax Levy	1110	171,278.18
District Mills	999	17.68
Total Estimated Revenues to Fund Adopted Budget	0004	309,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	165,026.78
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	107,026.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	182,973.22
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-33841788

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,748.00
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	7,548.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,452.00
District Mills	999	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,321.75

Budget Uses

Expenditure Budget	0002	1,321.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,315.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,321.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-33841788

29 Flexibility Fund

Adopted Budget	0001	156,876.51

Budget Uses

Expenditure Budget	0002	156,876.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156,876.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,876.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156,876.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-33841788

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-23114808

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	84	8,142,609

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Paul Finnicum

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-23114808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,079,492.00	102,896.31	10%	9.53%	0.00	713,912.92	365,579.08	44.90
10 Transportation	200,000.00	28,258.93	20%	14.13%	0.00	72,318.88	127,681.12	15.68
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	225,000.00	45,000.00	20%	20.00%	67,569.51	157,430.49		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	7,716.78	0.00	4,283.22	0.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	821.20	0.00	N/A	0.00%	0.89	820.31	0.00	0.00
29 Flexibility	2.84	0.00	N/A	0.00%	2.84	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,517,316.04	180,355.24			75,290.02	944,482.60	497,543.42	61.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-23114808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CULBERTSON HS 9-12 84 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	435,362.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,244.53
D.	At Risk Student	(I-D)	2,301.92
E.	Indian Education For All	(I-E)	1,955.52
F.	American Indian Achievement Gap	(I-F)	5,038.00
G.	Data For Achievement	(I-G)	1,872.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,197.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,065.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,172.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	85
B.	BASE Budget Limit	(II-B)	827,140.30
C.	Maximum Budget Limit	(II-C)	1,029,167.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	242,723.70
E.	Adopted Budget	(II-E)	1,069,864.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	840,288.01
H.	Maximum Budget Limit	(II-H)	1,044,839.13
I.	Highest Budget Without a Vote	(II-I)	1,079,492.27
J.	Highest Budget	(II-J)	1,079,492.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,079,492.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,896.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,896.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,079,492.00
1.	BASE Budget Limit	(V-A1)	840,288.01	
2.	Over-BASE Budget	(V-A2)	239,203.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		435,362.80
1.	Direct State Aid Paid By State	(V-B1)	435,362.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,244.53
D.	At Risk Student	(V-D)		2,301.92
E.	Indian Education For All	(V-E)		1,955.52
F.	American Indian Achievement Gap	(V-F)		5,038.00
G.	Data For Achievement	(V-G)		1,872.36
H.	Special Education Allowable Cost Payment	(V-H)		12,197.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,510.75
1.	Actual Non-Levy Revenue	(V-J1)	522.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	18,987.81	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		330,804.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	204,429.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	126,375.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		840,288.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		239,203.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		239,203.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.52
U.	Over-BASE Mills	(V-U)		29.38
1.	District Property Tax Levy Mills	(V-U1)	29.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-23114808

01 General Fund

Adopted Budget	0001	1,079,492.00

Budget Uses

Expenditure Budget	0002	1,079,492.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	435,362.80
Quality Educator	3111	31,244.53
At Risk Student	3112	2,301.92
Indian Education For All	3113	1,955.52
American Indian Achievement Gap	3114	5,038.00
State Special Education Allowable Cost Payment to Districts	3115	12,197.60
Data For Achievement	3116	1,872.36
State - Guaranteed Tax Base Aid	3120	204,429.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	72.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	450.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	18,987.81
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	126,375.09		
Over-BASE Levy	1110(c)	239,203.99		
District Tax Levy			1110	365,579.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,079,492.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,744.44
Contingency	0006	6,574.44
Over-Schedule	0011	127,681.12
Fund Balance for Budget	TFS48	28,258.93
Operating Reserve	0961	28,258.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,159.44
State - On-Schedule Transportation Reimbursement	3210	36,159.44
District Tax Levy	1110	127,681.12
District Mills	999	15.68
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-23114808

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,569.51
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	67,569.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	157,430.49
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,916.78
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	7,716.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,283.22
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	821.20

Budget Uses

Expenditure Budget	0002	821.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	820.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	821.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.84

Budget Uses

Expenditure Budget	0002	2.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	516	23,535,543

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Robert Wagner

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,748,810.27	707,027.01	10%	14.89%	0.00	3,373,160.65	1,375,649.62	58.45
10 Transportation	106,000.00	21,200.00	20%	20.00%	75.67	61,819.34	44,104.99	1.87
11 Bus Depreciation Reserve	311,160.30	0.00	N/A	0.00%	276,606.30	300.00	34,254.00	1.46
13 Tuition	60,000.00		N/A		8,833.57	0.00	51,166.43	2.17
14 Retirement	750,000.00	150,000.00	20%	20.00%	192,161.28	557,838.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,772.58	40,000.00	N/A	34.55%	72,098.50	3,674.08	40,000.00	1.70
29 Flexibility	88,460.47	0.00	N/A	0.00%	60,696.70	27,763.77	0.00	0.00
61 Building Reserve	428,334.43	0.00	N/A	0.00%	256,684.43	44,150.00	127,500.00	5.42
Total of All Funds	6,608,538.05	918,227.01			867,156.45	4,068,706.56	1,672,675.04	71.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUSTER CO HS 9-12 516

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,880,601.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	154,260.96
D.	At Risk Student	(I-D)	13,774.85
E.	Indian Education For All	(I-E)	12,012.48
F.	American Indian Achievement Gap	(I-F)	2,061.00
G.	Data For Achievement	(I-G)	11,501.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	145,865.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	69,006.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	515
B.	BASE Budget Limit	(II-B)	3,599,962.11
C.	Maximum Budget Limit	(II-C)	4,482,276.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,080,937.27
E.	Adopted Budget	(II-E)	4,680,899.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,763,551.91
H.	Maximum Budget Limit	(II-H)	4,692,503.47
I.	Highest Budget Without a Vote	(II-I)	4,748,810.27
J.	Highest Budget	(II-J)	4,748,810.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,748,810.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		474,881.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		232,145.98
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	232,145.98	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		707,027.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,748,810.27
1.	BASE Budget Limit	(V-A1)	3,763,551.91	
2.	Over-BASE Budget	(V-A2)	985,258.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,880,601.41
1.	Direct State Aid Paid By State	(V-B1)	1,880,601.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		154,260.96
D.	At Risk Student	(V-D)		13,774.85
E.	Indian Education For All	(V-E)		12,012.48
F.	American Indian Achievement Gap	(V-F)		2,061.00
G.	Data For Achievement	(V-G)		11,501.64
H.	Special Education Allowable Cost Payment	(V-H)		145,865.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,273.50
1.	Actual Non-Levy Revenue	(V-J1)	8,273.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,535,200.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,144,809.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	390,391.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,763,551.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		985,258.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		985,258.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.59
U.	Over-BASE Mills	(V-U)		41.86
1.	District Property Tax Levy Mills	(V-U1)	41.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	4,748,810.27

Budget Uses

Expenditure Budget	0002	4,748,810.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,880,601.41
Quality Educator	3111	154,260.96
At Risk Student	3112	13,774.85
Indian Education For All	3113	12,012.48
American Indian Achievement Gap	3114	2,061.00
State Special Education Allowable Cost Payment to Districts	3115	145,865.27
Data For Achievement	3116	11,501.64
State - Guaranteed Tax Base Aid	3120	1,144,809.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,197.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,076.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	390,391.26		
Over-BASE Levy	1110(c)	985,258.36		
District Tax Levy			1110	1,375,649.62
Total Estimated Revenues to Fund Adopted Budget			0004	4,748,810.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	106,000.00

Budget Uses

Expenditure Budget	0002	106,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,199.40
Contingency	0006	5,619.94
Over-Schedule	0011	44,180.66
Fund Balance for Budget	TFS48	21,275.67
Operating Reserve	0961	21,200.00
Unreserved Fund Balance Reappropriated	0970	75.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,909.67
State - On-Schedule Transportation Reimbursement	3210	30,909.67
District Tax Levy	1110	44,104.99
District Mills	999	1.87
Total Estimated Revenues to Fund Adopted Budget	0004	106,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	311,160.30

Budget Uses

Expenditure Budget	0002	311,160.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	276,606.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	276,606.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,254.00
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	311,160.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTEGRATED CE S BUS	2021	8,970.00	1,794.00	1,794.00	1,794.00
ACT. BUS 2006 MCI	2017	129,500.00	129,500.00	25,900.00	25,900.00
2015 THOMAS BUILT BUS	2016	32,800.00	39,360.00	6,560.00	6,560.00
ACT BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	135,900.00	203,850.00	N/A	NA
BUS - 95 INTL	2002	14,000.00	21,000.00	N/A	NA
BUS E - 88 MCI	1998	115,000.00	172,500.00	N/A	NA
Total					34,254.00

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13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,833.57
Unreserved Fund Balance Reappropriated	0970	8,833.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	51,166.43
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	342,161.28
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	192,161.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	557,838.72
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	115,772.58

Budget Uses

Expenditure Budget	0002	115,772.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	112,098.50
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	72,098.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,674.08
District Tax Levy	1110	40,000.00
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	115,772.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	88,460.47

Budget Uses

Expenditure Budget	0002	88,460.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,696.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,696.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,763.77
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	88,460.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	428,334.43

Budget Uses

Expenditure Budget	0002	428,334.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	256,684.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	256,684.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	44,150.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	27,500.00		
District Tax Levy			1110	127,500.00
District Mills			999	5.42
Building Reserve Voted Mills			0134	4.25
Building Reserve Permissive Mills			0135	1.17
Total Estimated Revenues to Fund Adopted Budget			0004	428,334.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	1,000,000.00	10	612	600,000.00	100,000.00	100,000.00
Total						100,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 69	44	2,273,146

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marynell Perrin

(Signature) (Date)

Chairperson, School Trustees: Jill Cybulski

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,307,782.89	110,678.36	10%	8.46%	0.00	1,012,580.06	295,202.83	129.87
10 Transportation	205,500.00	0.00	20%	0.00%	0.00	97,861.00	107,639.00	47.35
11 Bus Depreciation Reserve	227,000.57	0.00	N/A	0.00%	150,714.07	0.00	76,286.50	33.56
13 Tuition	71,615.00		N/A		39,106.30	0.00	32,508.70	14.30
14 Retirement	190,001.00	38,000.20	20%	20.00%	4,030.38	185,970.62		
17 Adult Education	5,097.28	0.00	35%	0.00%	5,097.28	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,842.78	0.00	N/A	0.00%	2,751.81	1,090.97	0.00	0.00
29 Flexibility	4.88	0.00	N/A	0.00%	4.88	0.00	0.00	0.00
61 Building Reserve	154,335.29	0.00	N/A	0.00%	91,015.29	31,570.00	31,750.00	13.97
Total of All Funds	2,165,179.69	148,678.56			292,720.01	1,329,072.65	543,387.03	239.05

50 Debt Service **Tax Jurisdiction**								
Series 2017EL	70,350.01	0.00	20-9-438	0.00%	1,490.89	0.00	68,859.12	30.29
Series 2017HS	140,199.99	0.00	20-9-438	0.00%	0.00	0.00	140,199.99	61.68

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	53 *
M1	CUSTER 7-8	16 *
H1	CUSTER HS 9-12	44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	569,877.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,655.84
D.	At Risk Student	(I-D)	3,282.09
E.	Indian Education For All	(I-E)	2,630.64
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	2,518.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,266.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,691.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,886.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,887.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	112
B.	BASE Budget Limit	(II-B)	1,069,972.60
C.	Maximum Budget Limit	(II-C)	1,325,261.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,242.80
E.	Adopted Budget	(II-E)	1,260,215.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,117,540.09
H.	Maximum Budget Limit	(II-H)	1,386,894.14
I.	Highest Budget Without a Vote	(II-I)	1,307,782.89
J.	Highest Budget	(II-J)	1,386,894.14
K.	Highest Voted Amount	(II-K)	79,111.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,307,782.89

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		110,678.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		110,678.36

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,229.56	7,037.22	18,266.78
B.	Special Education RSBG to Coop	3,455.76	2,236.08	5,691.84
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,874.13	3,709.32	9,583.45

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	437,794.40	335,423.00	773,217.40
		605,018.40	669,876.00	1,274,894.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	213,571.50	236,466.23	450,037.72
H.	Special Education in BASE@40%	5,874.13	3,709.32	9,583.45
I.	Subsidized BASE Amount	219,445.63	240,175.55	459,621.17
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,307,782.89
1.	BASE Budget Limit	(V-A1)	1,117,540.09	
2.	Over-BASE Budget	(V-A2)	190,242.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		569,877.80
1.	Direct State Aid Paid By State	(V-B1)	569,877.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,655.84
D.	At Risk Student	(V-D)		3,282.09
E.	Indian Education For All	(V-E)		2,630.64
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		2,518.77

H.	Special Education Allowable Cost Payment	(V-H)		18,266.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,629.32
1.	Actual Non-Levy Revenue	(V-J1)	14,629.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		444,991.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	340,031.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	104,960.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,117,540.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		190,242.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,242.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.84
T.	BASE Mills - High School	(V-T)		16.34
U.	Over-BASE Mills	(V-U)		83.69
1.	District Property Tax Levy Mills	(V-U1)	83.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,307,782.89

Budget Uses

Expenditure Budget	0002	1,307,782.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	569,877.80
Quality Educator	3111	60,655.84
At Risk Student	3112	3,282.09
Indian Education For All	3113	2,630.64
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	18,266.78
Data For Achievement	3116	2,518.77
State - Guaranteed Tax Base Aid	3120	340,031.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	212.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	14,416.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	104,960.03		
Over-BASE Levy	1110(c)	190,242.80		
District Tax Levy			1110	295,202.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,307,782.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	205,500.00

Budget Uses

Expenditure Budget	0002	205,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	88,964.55
Contingency	0006	8,896.45
Over-Schedule	0011	107,639.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,930.50
State - On-Schedule Transportation Reimbursement	3210	48,930.50
District Tax Levy	1110	107,639.00
District Mills	999	47.35
Total Estimated Revenues to Fund Adopted Budget	0004	205,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	227,000.57

Budget Uses

Expenditure Budget	0002	227,000.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150,714.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	150,714.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	76,286.50
District Mills	999	33.56
Total Estimated Revenues to Fund Adopted Budget	0004	227,000.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Thomas	2021	100,890.00	10,125.00	20,178.00	10,125.00
2021 Toyota Van	2021	34,148.00	5,000.00	6,829.60	5,000.00
2019 THOMAS	2020	101,250.00	17,323.00	20,250.00	8,661.50
Blue Bird 2018	2018	90,000.00	72,000.00	18,000.00	18,000.00
2016 Blue Bird BB Conventional	2016	89,000.00	97,900.00	17,800.00	17,800.00
2014 Bluebird	2014	83,500.00	100,200.00	16,700.00	16,700.00
2010 CHEVY MICRO BUS	2011	49,500.00	74,250.00	N/A	NA
2009 International Maxx Force	2008	79,763.30	119,644.95	N/A	NA
Total					76,286.50

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13 Tuition Fund

Adopted Budget	0001	71,615.00

Budget Uses

Expenditure Budget	0002	71,615.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,106.30
Unreserved Fund Balance Reappropriated	0970	39,106.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,508.70
District Mills	999	14.30
Total Estimated Revenues to Fund Adopted Budget	0004	71,615.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,001.00

Budget Uses

Expenditure Budget	0002	190,001.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,030.58
Operating Reserve	0961	38,000.20
Unreserved Fund Balance Reappropriated	0970	4,030.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	185,970.62
Total Estimated Revenues to Fund Adopted Budget	0004	190,001.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,097.28

Budget Uses

Expenditure Budget	0002	5,097.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,097.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,097.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,097.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,842.78

Budget Uses

Expenditure Budget	0002	3,842.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,751.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,751.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,090.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,842.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.88

Budget Uses

Expenditure Budget	0002	4.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2017EL

Taxable Value		2,273,146.00
Adopted Budget	0001	70,350.01

Budget Uses

Expenditure Budget	0002	70,350.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,490.89
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,490.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	68,859.12
Jurisdiction Mills	999	30.29
Total Estimated Revenues to Fund Adopted Budget	0004	70,350.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	761,666.66	41,666.67	28,183.34	500.00
Total Bond Requirements							70,350.01
Total Debt Service Requirements						0002	70,350.01

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0975-27206271

0975 Custer K-12 Schools

Series 2017HS

Taxable Value		2,273,146.00
Adopted Budget	0001	140,199.99

Budget Uses

Expenditure Budget	0002	140,199.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	140,199.99
Jurisdiction Mills	999	61.68
Total Estimated Revenues to Fund Adopted Budget	0004	140,199.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,523,333.34	83,333.33	56,366.66	500.00

Total Bond Requirements		140,199.99
Total Debt Service Requirements	0002	140,199.99

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0975-27206271

0975 Custer K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	154,335.29

Budget Uses

Expenditure Budget		0002	154,335.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,015.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	91,015.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,570.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	21,000.00	
Building Reserve Permissive Levy	1110(b)	10,750.00	
District Tax Levy		1110	31,750.00
District Mills		999	13.97
Building Reserve Voted Mills		0134	9.24
Building Reserve Permissive Mills		0135	4.73
Total Estimated Revenues to Fund Adopted Budget		0004	154,335.29

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	210,000.00	10	612	126,000.00	21,000.00	21,000.00
Total						21,000.00

Budget Report
FY 2023

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-43972823

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 576	N/A	18,532,878

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
18 Glacier
0402 Cut Bank Elem

Submit ID: 0402-43972823

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,543,686.98	28,891.35	10%	0.64%	0.00	3,088,219.26	1,455,467.72	78.52
10 Transportation	330,000.00	66,000.00	20%	20.00%	32,501.26	117,318.56	180,180.18	9.72
11 Bus Depreciation Reserve	720,483.48	0.00	N/A	0.00%	622,429.18	0.00	98,054.30	5.29
13 Tuition	3,071.39		N/A		3,071.39	0.00	0.00	0.00
14 Retirement	700,000.00	140,000.00	20%	20.00%	116,071.71	583,928.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,715.15	0.00	N/A	0.00%	557.86	3,558.65	55,598.64	3.00
29 Flexibility	442,919.35	0.00	N/A	0.00%	442,919.35	0.00	0.00	0.00
61 Building Reserve	2.35	0.00	N/A	0.00%	2.35	0.00	0.00	0.00
Total of All Funds	6,799,878.70	234,891.35			1,217,553.10	3,793,024.76	1,789,300.84	96.53

50 Debt Service Tax Jurisdiction								
0402	185,148.51	5,019.31	20-9-438	2.71%	0.00	0.00	185,148.51	9.99

Budget Report
FY 2023

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-43972823

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUT BANK K-8	453	*
M1	CUT BANK 7-8	123	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,700,865.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	188,251.84
D.	At Risk Student	(I-D)	31,780.04
E.	Indian Education For All	(I-E)	13,409.28
F.	American Indian Achievement Gap	(I-F)	63,662.00
G.	Data For Achievement	(I-G)	12,839.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	199,752.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,170.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,068.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	582
B.	BASE Budget Limit	(II-B)	3,528,772.12
C.	Maximum Budget Limit	(II-C)	4,404,447.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	898,543.59
E.	Adopted Budget	(II-E)	4,427,315.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,645,319.23
H.	Maximum Budget Limit	(II-H)	4,543,686.98
I.	Highest Budget Without a Vote	(II-I)	4,543,686.98
J.	Highest Budget	(II-J)	4,543,686.98
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,543,686.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		28,891.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,891.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,543,686.98
1.	BASE Budget Limit	(V-A1)	3,645,319.23	
2.	Over-BASE Budget	(V-A2)	898,367.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,700,865.79
1.	Direct State Aid Paid By State	(V-B1)	1,700,865.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		188,251.84
D.	At Risk Student	(V-D)		31,780.04
E.	Indian Education For All	(V-E)		13,409.28
F.	American Indian Achievement Gap	(V-F)		63,662.00
G.	Data For Achievement	(V-G)		12,839.04
H.	Special Education Allowable Cost Payment	(V-H)		199,752.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,165.27
1.	Actual Non-Levy Revenue	(V-J1)	4,165.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,430,593.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	873,493.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	557,099.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,645,319.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		898,367.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		898,367.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.47
1.	District Property Tax Levy Mills	(V-U1)	48.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,543,686.98

Budget Uses

Expenditure Budget	0002	4,543,686.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,700,865.79
Quality Educator	3111	188,251.84
At Risk Student	3112	31,780.04
Indian Education For All	3113	13,409.28
American Indian Achievement Gap	3114	63,662.00
State Special Education Allowable Cost Payment to Districts	3115	199,752.60
Data For Achievement	3116	12,839.04
State - Guaranteed Tax Base Aid	3120	873,493.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,165.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	557,099.97	
Over-BASE Levy	1110(c)	898,367.75	
District Tax Levy		1110	1,455,467.72
Total Estimated Revenues to Fund Adopted Budget		0004	4,543,686.98
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	106,653.24
Contingency	0006	10,665.32
Over-Schedule	0011	212,681.44
Fund Balance for Budget	TFS48	98,501.26
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	32,501.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	58,659.28
State - On-Schedule Transportation Reimbursement	3210	58,659.28
District Tax Levy	1110	180,180.18
District Mills	999	9.72
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	720,483.48

Budget Uses

Expenditure Budget	0002	720,483.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	622,429.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	622,429.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,054.30
District Mills	999	5.29
Total Estimated Revenues to Fund Adopted Budget	0004	720,483.48

Budget Report
FY 2023

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-43972823

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BUS 1BABJCSA2NF383399	2022	67,950.00	0.00	13,590.00	13,590.00
2022 CAMERA SYSTEM	2022	4,154.09	0.00	830.82	830.82
2015 BLUEBIRD SCHOOL BUS	2021	67,050.00	13,410.00	13,410.00	13,410.00
2021 RADIOS	2021	4,337.84	867.57	867.57	867.57
3 SYSTEMS 12 CAMERAS 2020	2020	12,429.54	4,971.82	2,485.91	2,485.91
6579	2020	65,850.00	26,340.00	13,170.00	13,170.00
3304	2019	110,850.00	66,510.00	22,170.00	22,170.00
1795	2018	64,200.00	51,360.00	12,840.00	12,840.00
0080	2016	61,800.00	74,160.00	12,360.00	12,360.00
0153	2015	61,800.00	86,520.00	12,360.00	6,180.00
0165	2015	750.00	1,050.00	150.00	75.00
0166	2015	750.00	1,050.00	150.00	75.00
2742	2014	62,400.00	93,600.00	N/A	NA
2189	2013	197,600.00	296,400.00	N/A	NA
0733	2011	55,020.00	82,530.00	N/A	NA
9487	2010	55,104.00	82,656.00	N/A	NA
4918	2007	44,851.80	67,277.70	N/A	NA
6680	2007	42,600.00	63,900.00	N/A	NA
5130	2005	37,765.80	56,648.70	N/A	NA
1BAAHCPH43F211062	2003	33,295.80	49,943.70	N/A	NA
2487	2001	39,360.00	59,040.00	N/A	NA
Total					98,054.30

Budget Report
FY 2023

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-43972823

13 Tuition Fund

Adopted Budget	0001	3,071.39

Budget Uses

Expenditure Budget	0002	3,071.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,071.39
Unreserved Fund Balance Reappropriated	0970	3,071.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,071.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	256,071.71
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	116,071.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	583,928.29
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	59,715.15

Budget Uses

Expenditure Budget	0002	59,715.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	557.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	557.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,558.65
District Tax Levy	1110	55,598.64
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,715.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-43972823

29 Flexibility Fund

Adopted Budget	0001	442,919.35

Budget Uses

Expenditure Budget	0002	442,919.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	442,919.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	442,919.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	442,919.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-43972823

50 Debt Service Fund

0402

Taxable Value		18,532,878.00
Adopted Budget	0001	185,148.51

Budget Uses

Expenditure Budget	0002	185,148.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,019.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,019.31
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	185,148.51
Jurisdiction Mills	999	9.99
Total Estimated Revenues to Fund Adopted Budget	0004	185,148.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	01/25/2012	06/30/2032	2,500,000.00	1,295,000.00	125,000.00	41,275.00	400.00
Total Bond Requirements							166,675.00

SIDs

Issue Type		Amount
Elementary		18,473.51
Total SID Requirements		18,473.51
Total Debt Service Requirements	0002	185,148.51

61 Building Reserve Fund

Adopted Budget	0001	2.35

Budget Uses

Expenditure Budget	0002	2.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.35

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	242	18,740,387

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,604,157.43	493.91	10%	0.02%	0.00	1,603,425.73	1,000,731.70	53.41
10 Transportation	310,000.00	62,000.00	20%	20.00%	38,637.43	78,212.38	193,150.19	10.31
11 Bus Depreciation Reserve	636,703.43	0.00	N/A	0.00%	571,354.15	0.00	65,349.28	3.49
13 Tuition	3,352.46		N/A		3,352.46	0.00	0.00	0.00
14 Retirement	400,000.00	80,000.00	20%	20.00%	13,714.51	386,285.49		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	23,689.32	0.00	11,310.68	0.60
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	58,355.58	0.00	N/A	0.00%	257.34	1,877.07	56,221.17	3.00
29 Flexibility	427,585.46	0.00	N/A	0.00%	427,585.46	0.00	0.00	0.00
61 Building Reserve	31.90	0.00	N/A	0.00%	31.90	0.00	0.00	0.00
Total of All Funds	4,475,186.26	154,743.91			1,078,622.57	2,069,800.67	1,326,763.02	70.81

50 Debt Service								
Tax Jurisdiction								
0403	11,172.31	0.00	20-9-438	0.00%	15,722.19	0.00	0.00	0.00

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUT BANK HS 9-12 242

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	968,783.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,356.16
D.	At Risk Student	(I-D)	8,436.57
E.	Indian Education For All	(I-E)	5,633.76
F.	American Indian Achievement Gap	(I-F)	26,335.00
G.	Data For Achievement	(I-G)	5,394.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,475.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,298.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	28,783.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	235
B.	BASE Budget Limit	(II-B)	1,829,266.58
C.	Maximum Budget Limit	(II-C)	2,280,021.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	707,029.11
E.	Adopted Budget	(II-E)	2,536,295.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,922,780.67
H.	Maximum Budget Limit	(II-H)	2,389,704.93
I.	Highest Budget Without a Vote	(II-I)	2,604,157.43
J.	Highest Budget	(II-J)	2,604,157.43
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,604,157.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		493.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		493.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,604,157.43
1.	BASE Budget Limit	(V-A1)	1,922,780.67	
2.	Over-BASE Budget	(V-A2)	681,376.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		968,783.32
1.	Direct State Aid Paid By State	(V-B1)	968,783.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,356.16
D.	At Risk Student	(V-D)		8,436.57
E.	Indian Education For All	(V-E)		5,633.76
F.	American Indian Achievement Gap	(V-F)		26,335.00
G.	Data For Achievement	(V-G)		5,394.18
H.	Special Education Allowable Cost Payment	(V-H)		43,475.16
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		787,366.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	468,011.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	319,354.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,922,780.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		681,376.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		681,376.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.05
U.	Over-BASE Mills	(V-U)		36.36
1.	District Property Tax Levy Mills	(V-U1)	36.36	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

01 General Fund

Adopted Budget	0001	2,604,157.43

Budget Uses

Expenditure Budget	0002	2,604,157.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	968,783.32
Quality Educator	3111	77,356.16
At Risk Student	3112	8,436.57
Indian Education For All	3113	5,633.76
American Indian Achievement Gap	3114	26,335.00
State Special Education Allowable Cost Payment to Districts	3115	43,475.16
Data For Achievement	3116	5,394.18
State - Guaranteed Tax Base Aid	3120	468,011.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	319,354.94		
Over-BASE Levy	1110(c)	681,376.76		
District Tax Levy			1110	1,000,731.70
Total Estimated Revenues to Fund Adopted Budget			0004	2,604,157.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,102.16
Contingency	0006	7,110.22
Over-Schedule	0011	231,787.62
Fund Balance for Budget	TFS48	100,637.43
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	38,637.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,106.19
State - On-Schedule Transportation Reimbursement	3210	39,106.19
District Tax Levy	1110	193,150.19
District Mills	999	10.31
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	636,703.43

Budget Uses

Expenditure Budget	0002	636,703.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	571,354.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	571,354.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	65,349.28
District Mills	999	3.49
Total Estimated Revenues to Fund Adopted Budget	0004	636,703.43

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BUS 1BABJCSA2NF383399	2022	45,300.00	0.00	9,060.00	9,060.00
2022 CAMERA SYSTEM	2022	2,769.39	0.00	553.88	553.88
2021 BLUE BIRD BUS	2021	44,700.00	8,940.00	8,940.00	8,940.00
2021 CAMERA SYSTEM	2021	2,891.89	578.38	578.38	578.38
6579	2020	43,900.00	17,560.00	8,780.00	8,780.00
E SYSTEMS 12 CAMERAS 2020	2020	8,185.12	3,274.04	1,637.02	1,637.02
3304	2019	73,900.00	44,340.00	14,780.00	14,780.00
1795	2018	42,800.00	34,240.00	8,560.00	8,560.00
0080	2016	41,200.00	49,440.00	8,240.00	8,240.00
0153	2015	41,200.00	57,680.00	8,240.00	4,120.00
0165	2015	500.00	700.00	100.00	50.00
0166	2015	500.00	700.00	100.00	50.00
2742	2014	41,600.00	62,400.00	N/A	NA
2189	2013	296,400.00	444,600.00	N/A	NA
0733	2011	36,680.00	55,020.00	N/A	NA
9487	2010	36,736.00	55,104.00	N/A	NA
4918	2007	29,901.20	44,851.80	N/A	NA
6680	2007	28,400.00	42,600.00	N/A	NA
5130	2005	25,177.20	37,765.80	N/A	NA
1BAAHCPH43F211062	2003	22,197.20	33,295.80	N/A	NA
1BAAHCPH42F202487	2001	26,240.00	39,360.00	N/A	NA
Total					65,349.28

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

13 Tuition Fund

Adopted Budget	0001	3,352.46

Budget Uses

Expenditure Budget	0002	3,352.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,352.46
Unreserved Fund Balance Reappropriated	0970	3,352.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,352.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,714.51
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	13,714.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	386,285.49
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,939.32
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	23,689.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,310.68
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	58,355.58

Budget Uses

Expenditure Budget	0002	58,355.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,877.07
District Tax Levy	1110	56,221.17
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,355.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

29 Flexibility Fund

Adopted Budget	0001	427,585.46

Budget Uses

Expenditure Budget	0002	427,585.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	427,585.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	427,585.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	427,585.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

50 Debt Service Fund

0403

Taxable Value		18,740,387.00
Adopted Budget	0001	11,172.31

Budget Uses

Expenditure Budget	0002	11,172.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,722.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,722.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,172.31
Estimated Revenues Exceeding Adopted Budget	0004a	4,549.88

SIDs

Issue Type		Amount
High School		11,172.31
Total SID Requirements		11,172.31
Total Debt Service Requirements	0002	11,172.31

Budget Report
FY 2023

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-35375741

61 Building Reserve Fund

Adopted Budget	0001	31.90

Budget Uses

Expenditure Budget	0002	31.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31.90

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	243	*	119	13,015,081

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Poe

(Signature) (Date)

Chairperson, School Trustees: Kristie Heiland

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,922,316.31	273,547.48	10%	9.36%	0.00	2,035,941.14	886,375.17	68.10
10 Transportation	467,811.16	81,416.20	20%	17.40%	0.00	125,852.76	341,958.40	26.27
11 Bus Depreciation Reserve	254,066.47	0.00	N/A	0.00%	205,477.47	0.00	48,589.00	3.73
13 Tuition	30,000.00		N/A		63.61	0.00	29,936.39	2.30
14 Retirement	396,670.00	79,334.00	20%	20.00%	49,220.21	347,449.79		
17 Adult Education	36,000.00	12,600.00	35%	35.00%	22,630.73	0.00	13,369.27	1.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,344.83	0.00	N/A	0.00%	1,723.93	2,620.90	30,000.00	2.31
29 Flexibility	22,935.78	0.00	N/A	0.00%	14,879.48	8,056.30	0.00	0.00
61 Building Reserve	62,333.86	0.00	N/A	0.00%	1,787.75	15,546.11	45,000.00	3.46
Total of All Funds	4,226,478.41	446,897.68			295,783.18	2,535,467.00	1,395,228.23	107.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DARBY K-6	179
M1	DARBY 7-8	64
H1	DARBY HS 9-12	119 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,322,311.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	112,840.00
D.	At Risk Student	(I-D)	21,353.62
E.	Indian Education For All	(I-E)	8,427.36
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	8,068.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	112,473.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,193.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,064.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,777.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	339
B.	BASE Budget Limit	(II-B)	2,457,369.90
C.	Maximum Budget Limit	(II-C)	3,069,193.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	237,584.00
E.	Adopted Budget	(II-E)	2,694,953.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,684,732.31
H.	Maximum Budget Limit	(II-H)	3,354,771.08
I.	Highest Budget Without a Vote	(II-I)	2,922,316.31
J.	Highest Budget	(II-J)	3,354,771.08
K.	Highest Voted Amount	(II-K)	432,454.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,922,316.31

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		273,547.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		273,547.48

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	73,693.38	38,780.25	112,473.63
B.	Special Education RSBG to Coop	12,349.26	5,844.30	18,193.56
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	34,417.06	17,849.82	52,266.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,551,579.80	904,935.50	2,456,515.30
		1,718,803.80	1,239,388.50	2,958,192.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	606,737.74	437,504.14	1,044,241.88
H.	Special Education in BASE@40%	34,417.06	17,849.82	52,266.88
I.	Subsidized BASE Amount	641,154.80	455,353.96	1,096,508.76
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,922,316.31
1.	BASE Budget Limit	(V-A1)	2,684,732.31	
2.	Over-BASE Budget	(V-A2)	237,584.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,322,311.96
1.	Direct State Aid Paid By State	(V-B1)	1,322,311.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		112,840.00
D.	At Risk Student	(V-D)		21,353.62
E.	Indian Education For All	(V-E)		8,427.36
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		8,068.98

H.	Special Education Allowable Cost Payment	(V-H)		112,473.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,227.04
1.	Actual Non-Levy Revenue	(V-J1)	1,227.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,095,281.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	446,490.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	648,791.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,684,732.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		237,584.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		237,584.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.30
T.	BASE Mills - High School	(V-T)		16.55
U.	Over-BASE Mills	(V-U)		18.25
1.	District Property Tax Levy Mills	(V-U1)	18.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

01 General Fund

Adopted Budget	0001	2,922,316.31

Budget Uses

Expenditure Budget	0002	2,922,316.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,322,311.96
Quality Educator	3111	112,840.00
At Risk Student	3112	21,353.62
Indian Education For All	3113	8,427.36
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	112,473.63
Data For Achievement	3116	8,068.98
State - Guaranteed Tax Base Aid	3120	446,490.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,227.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	648,791.17		
Over-BASE Levy	1110(c)	237,584.00		
District Tax Levy			1110	886,375.17
Total Estimated Revenues to Fund Adopted Budget			0004	2,922,316.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	467,811.16

Budget Uses

Expenditure Budget	0002	467,811.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	114,411.60
Contingency	0006	11,441.16
Over-Schedule	0011	341,958.40
Fund Balance for Budget	TFS48	81,416.20
Operating Reserve	0961	81,416.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,926.38
State - On-Schedule Transportation Reimbursement	3210	62,926.38
District Tax Levy	1110	341,958.40
District Mills	999	26.27
Total Estimated Revenues to Fund Adopted Budget	0004	467,811.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	254,066.47

Budget Uses

Expenditure Budget	0002	254,066.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,477.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,477.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,589.00
District Mills	999	3.73
Total Estimated Revenues to Fund Adopted Budget	0004	254,066.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2020	139,750.00	18,000.00	27,950.00	8,000.00
2018 Blue Bird All American Bus	2018	136,611.78	23,000.00	27,322.36	5,000.00
2016 Blue Bird Activity Bus	2015	162,500.00	53,000.00	32,500.00	7,000.00
2014 Blue Bird All American	2013	136,427.00	54,000.00	27,285.40	5,000.00
1BABNBXA2CF282459	2012	127,580.00	63,000.00	25,516.00	6,000.00
2011 (84) BLUEBIRD	2011	129,065.00	58,000.00	25,813.00	4,000.00
2010 BLUE BIRD ALL AMERICAN W/WHEELCHAIR LIFT	2009	129,800.00	96,284.00	25,960.00	4,000.00
1BABNBKA78F251743	2008	118,100.00	134,297.06	23,620.00	8,000.00
2005 ACTIVITY BUS	2005	128,560.00	191,251.00	25,712.00	1,589.00
E-Series Van	2002	41,542.00	62,313.00	N/A	NA
Total					48,589.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63.61
Unreserved Fund Balance Reappropriated	0970	63.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,936.39
District Mills	999	2.30
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

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0740 Darby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	396,670.00

Budget Uses

Expenditure Budget	0002	396,670.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,554.21
Operating Reserve	0961	79,334.00
Unreserved Fund Balance Reappropriated	0970	49,220.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	347,449.79
Total Estimated Revenues to Fund Adopted Budget	0004	396,670.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,230.73
Operating Reserve	0961	12,600.00
Unreserved Fund Balance Reappropriated	0970	22,630.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,369.27
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,344.83

Budget Uses

Expenditure Budget	0002	34,344.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,723.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,723.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,620.90
District Tax Levy	1110	30,000.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	34,344.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	22,935.78

Budget Uses

Expenditure Budget	0002	22,935.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,879.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,879.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,056.30
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,935.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0740-67957001

0740 Darby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	62,333.86

Budget Uses

Expenditure Budget		0002	62,333.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,787.75
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,787.75
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,546.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	3.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.46
Total Estimated Revenues to Fund Adopted Budget		0004	62,333.86

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	317,032

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: LISA HANSON

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	164,613.16	16,461.32	10%	10.00%	15,662.40	110,429.18	38,521.58	121.52
10 Transportation	21,608.20	4,321.64	20%	20.00%	3,933.59	4,418.26	13,256.35	41.81
11 Bus Depreciation Reserve	72,870.39	0.00	N/A	0.00%	62,193.99	0.00	10,676.40	33.68
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,485.00	4,097.00	20%	20.00%	285.51	20,199.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	182.26	0.00	N/A	0.00%	52.97	129.29	0.00	0.00
29 Flexibility	25,564.66	0.00	N/A	0.00%	25,564.66	0.00	0.00	0.00
61 Building Reserve	60,929.37	0.00	N/A	0.00%	60,929.37	0.00	0.00	0.00
Total of All Funds	366,253.04	24,879.96			168,622.49	135,176.22	62,454.33	197.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DAVEY K-8 16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	67,545.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,082.88
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	372.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	356.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,439.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	813.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,328.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	119,429.63
C.	Maximum Budget Limit	(II-C)	148,320.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,307.51
E.	Adopted Budget	(II-E)	148,737.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	132,439.78
H.	Maximum Budget Limit	(II-H)	164,613.16
I.	Highest Budget Without a Vote	(II-I)	164,613.16
J.	Highest Budget	(II-J)	164,613.16
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	164,613.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,461.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,662.40
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	231.48	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,430.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,123.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		164,613.16
1.	BASE Budget Limit	(V-A1)	132,439.78	
2.	Over-BASE Budget	(V-A2)	32,173.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,545.72
1.	Direct State Aid Paid By State	(V-B1)	67,545.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,082.88
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		372.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		356.64
H.	Special Education Allowable Cost Payment	(V-H)		2,439.52
I.	Remaining Fund Balance Available	(V-I)		15,430.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,049.38
1.	Actual Non-Levy Revenue	(V-J1)	49.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	5,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,162.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,582.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,579.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		132,439.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		231.48
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	231.48	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		31,941.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,173.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		100.75
1.	District Property Tax Levy Mills	(V-U1)	100.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		121.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	164,613.16

Budget Uses

Expenditure Budget	0002	164,613.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,662.40
Direct State Aid	3110	67,545.72
Quality Educator	3111	7,082.88
At Risk Student	3112	0.00
Indian Education For All	3113	372.48
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,439.52
Data For Achievement	3116	356.64
State - Guaranteed Tax Base Aid	3120	27,582.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	49.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	5,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,579.68		
Over-BASE Levy	1110(c)	31,941.90		
District Tax Levy			1110	38,521.58
Total Estimated Revenues to Fund Adopted Budget			0004	164,613.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	21,608.20

Budget Uses

Expenditure Budget	0002	21,608.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,016.60
Contingency	0006	401.66
Over-Schedule	0011	17,189.94
Fund Balance for Budget	TFS48	8,255.23
Operating Reserve	0961	4,321.64
Unreserved Fund Balance Reappropriated	0970	3,933.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,209.13
State - On-Schedule Transportation Reimbursement	3210	2,209.13
District Tax Levy	1110	13,256.35
District Mills	999	41.81
Total Estimated Revenues to Fund Adopted Budget	0004	21,608.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	72,870.39

Budget Uses

Expenditure Budget	0002	72,870.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,193.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,193.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,676.40
District Mills	999	33.68
Total Estimated Revenues to Fund Adopted Budget	0004	72,870.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Collins, 30 passenger, Type A School Bus	2014	53,382.00	67,725.70	10,676.40	10,676.40
Total					10,676.40

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

14 Retirement Fund

Adopted Budget	0001	20,485.00

Budget Uses

Expenditure Budget	0002	20,485.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,382.51
Operating Reserve	0961	4,097.00
Unreserved Fund Balance Reappropriated	0970	285.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,199.49
Total Estimated Revenues to Fund Adopted Budget	0004	20,485.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

28 Technology Fund

Adopted Budget	0001	182.26

Budget Uses

Expenditure Budget	0002	182.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	129.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	182.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

29 Flexibility Fund

Adopted Budget	0001	25,564.66

Budget Uses

Expenditure Budget	0002	25,564.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,564.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,564.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,564.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0424 Davey Elem

Submit ID: 0424-18177910

61 Building Reserve Fund

Adopted Budget		0001	60,929.37

Budget Uses

Expenditure Budget		0002	60,929.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	60,929.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	60,929.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	60,929.37

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	348	22,497,441

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anne Sadorf

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

Submit ID: 0207-09427114

0207 Dawson H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,429,299.19	342,929.92	10%	10.00%	3,158.86	2,219,678.39	1,206,461.94	53.63
10 Transportation	275,000.00	55,000.00	20%	20.00%	119,177.06	16,500.00	139,322.94	6.19
11 Bus Depreciation Reserve	278,071.89	0.00	N/A	0.00%	176,044.69	0.00	102,027.20	4.54
13 Tuition	300,000.00		N/A		206,476.13	0.00	93,523.87	4.16
14 Retirement	508,405.00	101,681.00	20%	20.00%	151,762.18	356,642.82		
17 Adult Education	11,134.40	0.00	35%	0.00%	11,134.40	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	46,831.75	0.00	N/A	0.00%	34,302.27	2,529.48	10,000.00	0.44
29 Flexibility	413,812.03	0.00	N/A	0.00%	351,473.19	62,338.84	0.00	0.00
61 Building Reserve	238,709.39	0.00	N/A	0.00%	138,709.39	0.00	100,000.00	4.44
Total of All Funds	5,501,263.65	499,610.92			1,192,238.17	2,657,689.53	1,651,335.95	73.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

11 Dawson

Submit ID: 0207-09427114

0207 Dawson H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DAWSON CO HS 9-12 348

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,323,520.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,233.23
D.	At Risk Student	(I-D)	6,402.24
E.	Indian Education For All	(I-E)	8,101.44
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	7,756.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	70,744.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	42,262.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	348
B.	BASE Budget Limit	(II-B)	2,526,771.87
C.	Maximum Budget Limit	(II-C)	3,128,585.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,184.13
E.	Adopted Budget	(II-E)	3,391,634.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,591,085.52
H.	Maximum Budget Limit	(II-H)	3,225,711.67
I.	Highest Budget Without a Vote	(II-I)	3,429,299.19
J.	Highest Budget	(II-J)	3,429,299.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,429,299.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		342,929.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,158.86
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	3,158.86	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		346,088.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,429,299.19
1.	BASE Budget Limit	(V-A1)	2,591,085.52	
2.	Over-BASE Budget	(V-A2)	838,213.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,323,520.51
1.	Direct State Aid Paid By State	(V-B1)	1,323,520.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,233.23
D.	At Risk Student	(V-D)		6,402.24
E.	Indian Education For All	(V-E)		8,101.44
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		7,756.92
H.	Special Education Allowable Cost Payment	(V-H)		70,744.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,907.01
1.	Actual Non-Levy Revenue	(V-J1)	4,907.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	10,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,058,587.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	687,180.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	371,407.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,591,085.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,158.86
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	3,158.86	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		835,054.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		838,213.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.51
U.	Over-BASE Mills	(V-U)		37.12
1.	District Property Tax Levy Mills	(V-U1)	37.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

01 General Fund

Adopted Budget	0001	3,429,299.19

Budget Uses

Expenditure Budget	0002	3,429,299.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,158.86
Direct State Aid	3110	1,323,520.51
Quality Educator	3111	99,233.23
At Risk Student	3112	6,402.24
Indian Education For All	3113	8,101.44
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	70,744.92
Data For Achievement	3116	7,756.92
State - Guaranteed Tax Base Aid	3120	687,180.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,907.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	10,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	371,407.13		
Over-BASE Levy	1110(c)	835,054.81		
District Tax Levy			1110	1,206,461.94
Total Estimated Revenues to Fund Adopted Budget			0004	3,429,299.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	258,500.00
Fund Balance for Budget	TFS48	174,177.06
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	119,177.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	139,322.94
District Mills	999	6.19
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	278,071.89

Budget Uses

Expenditure Budget	0002	278,071.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	176,044.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	176,044.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	102,027.20
District Mills	999	4.54
Total Estimated Revenues to Fund Adopted Budget	0004	278,071.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 PREVOST CRUISER	2018	182,917.00	65,379.09	36,583.40	36,583.40
2015 AMERITRANS COACH	2015	172,219.00	68,887.60	34,443.80	34,443.80
2000 VanHoole Cruiser	2009	155,000.00	197,839.23	31,000.00	31,000.00
93 Prevost Cruiser	2003	95,000.00	142,500.00	N/A	NA
RADIO	2001	774.80	1,162.20	N/A	NA
Radio Motorola	2000	666.30	999.45	N/A	NA
BUS A 78 ML8 #2033	1987	75,323.00	112,984.50	N/A	NA
Total					102,027.20

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

13 Tuition Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	206,476.13
Unreserved Fund Balance Reappropriated	0970	206,476.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,523.87
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

14 Retirement Fund

Adopted Budget	0001	508,405.00

Budget Uses

Expenditure Budget	0002	508,405.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	253,443.18
Operating Reserve	0961	101,681.00
Unreserved Fund Balance Reappropriated	0970	151,762.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	356,642.82
Total Estimated Revenues to Fund Adopted Budget	0004	508,405.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,134.40

Budget Uses

Expenditure Budget	0002	11,134.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,134.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,134.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,134.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	46,831.75

Budget Uses

Expenditure Budget	0002	46,831.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,302.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,302.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,529.48
District Tax Levy	1110	10,000.00
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	46,831.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

29 Flexibility Fund

Adopted Budget	0001	413,812.03

Budget Uses

Expenditure Budget	0002	413,812.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	351,473.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	351,473.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	43,158.75
State - Advanced Opportunity Aid	3770	19,180.09
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	413,812.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0207 Dawson H S

Submit ID: 0207-09427114

61 Building Reserve Fund

Adopted Budget		0001	238,709.39

Budget Uses

Expenditure Budget		0002	238,709.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	138,709.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	138,709.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	4.44
Building Reserve Voted Mills		0134	4.44
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	238,709.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	500,000.00	5	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2023

11 Dawson

Submit ID: 1193-82038796

1193 Deer Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	19	N/A	3,255,629

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Joy Undem

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

Submit ID: 1193-82038796

1193 Deer Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	181,480.94	17,026.74	10%	9.38%	0.00	84,336.60	97,144.34	29.84
10 Transportation	1,222.89	244.58	20%	20.00%	867.14	355.75	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	16,000.00		N/A		10.42	0.00	15,989.58	4.91
14 Retirement	17,000.00	3,400.00	20%	20.00%	4,055.47	12,944.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	542.20	0.00	N/A	0.00%	400.29	141.91	0.00	0.00
29 Flexibility	107,906.80	0.00	N/A	0.00%	107,906.80	0.00	0.00	0.00
61 Building Reserve	62,075.11	0.00	N/A	0.00%	45,205.11	8,309.10	8,560.90	2.63
Total of All Funds	386,227.94	20,671.32			158,445.23	106,087.89	121,694.82	37.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

11 Dawson

Submit ID: 1193-82038796

1193 Deer Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEER CREEK K-8 19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	75,536.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	1,169.87
E.	Indian Education For All	(I-E)	442.32
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	423.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,896.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	965.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	132,210.58
C.	Maximum Budget Limit	(II-C)	164,840.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,658.25
E.	Adopted Budget	(II-E)	171,868.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	145,366.47
H.	Maximum Budget Limit	(II-H)	181,480.94
I.	Highest Budget Without a Vote	(II-I)	181,480.94
J.	Highest Budget	(II-J)	181,480.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	181,480.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,026.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,026.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		181,480.94
1.	BASE Budget Limit	(V-A1)	145,366.47	
2.	Over-BASE Budget	(V-A2)	36,114.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		75,536.21
1.	Direct State Aid Paid By State	(V-B1)	75,536.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		1,169.87
E.	Indian Education For All	(V-E)		442.32
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		423.51
H.	Special Education Allowable Cost Payment	(V-H)		2,896.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		166.76
1.	Actual Non-Levy Revenue	(V-J1)	166.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,029.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	61,029.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		145,366.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		36,114.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		36,114.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.09
1.	District Property Tax Levy Mills	(V-U1)	11.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	181,480.94

Budget Uses

Expenditure Budget	0002	181,480.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	75,536.21
Quality Educator	3111	3,472.00
At Risk Student	3112	1,169.87
Indian Education For All	3113	442.32
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	2,896.93
Data For Achievement	3116	423.51
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	115.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	51.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	61,029.87		
Over-BASE Levy	1110(c)	36,114.47		
District Tax Levy			1110	97,144.34
Total Estimated Revenues to Fund Adopted Budget			0004	181,480.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,222.89

Budget Uses

Expenditure Budget	0002	1,222.89
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,111.71
Contingency	0006	111.17
Over-Schedule	0011	0.01
Fund Balance for Budget	TFS48	1,111.72
Operating Reserve	0961	244.58
Unreserved Fund Balance Reappropriated	0970	867.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	355.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,222.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.42
Unreserved Fund Balance Reappropriated	0970	10.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,989.58
District Mills	999	4.91
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,455.47
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	4,055.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,944.53
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	542.20

Budget Uses

Expenditure Budget	0002	542.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	400.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	400.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	141.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	542.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-82038796

29 Flexibility Fund

Adopted Budget	0001	107,906.80

Budget Uses

Expenditure Budget	0002	107,906.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,906.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,906.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107,906.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

Submit ID: 1193-82038796

1193 Deer Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	62,075.11

Budget Uses

Expenditure Budget		0002	62,075.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,205.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,205.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,309.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,560.90	
District Tax Levy		1110	8,560.90
District Mills		999	2.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.63
Total Estimated Revenues to Fund Adopted Budget		0004	62,075.11

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	420	N/A	12,088,383

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	416	N/A	11,249,863
Non-located - 12 Deer Lodge	4	N/A	838,520

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara O'Leary

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,325,394.37	325,442.60	10%	9.79%	0.00	2,228,643.60	1,096,750.77	90.74
10 Transportation	355,486.00	25,845.41	20%	7.27%	0.00	196,512.35	158,973.65	13.15
11 Bus Depreciation Reserve	704,954.94	0.00	N/A	0.00%	621,417.32	0.00	83,537.62	6.91
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	86,704.32	363,295.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104,438.43	0.00	N/A	0.00%	2,903.20	2,535.23	99,000.00	8.19
29 Flexibility	65,121.05	0.00	N/A	0.00%	65,121.05	0.00	0.00	0.00
61 Building Reserve	93,345.18	0.00	N/A	0.00%	18,345.18	0.00	75,000.00	6.20
Total of All Funds	5,098,739.97	441,288.01			794,491.07	2,790,986.86	1,513,262.04	125.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER LODGE K-6	336
M1	DEER LODGE 7-8	84

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,254,763.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	131,936.00
D.	At Risk Student	(I-D)	22,427.38
E.	Indian Education For All	(I-E)	9,777.60
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	9,361.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	124,877.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,786.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	411
B.	BASE Budget Limit	(II-B)	2,477,483.59
C.	Maximum Budget Limit	(II-C)	3,078,191.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	799,206.36
E.	Adopted Budget	(II-E)	3,276,689.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,596,969.89
H.	Maximum Budget Limit	(II-H)	3,233,311.80
I.	Highest Budget Without a Vote	(II-I)	3,325,394.37
J.	Highest Budget	(II-J)	3,325,394.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,325,394.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		325,442.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		325,442.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,325,394.37
1.	BASE Budget Limit	(V-A1)	2,596,969.89	
2.	Over-BASE Budget	(V-A2)	728,424.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,254,763.42
1.	Direct State Aid Paid By State	(V-B1)	1,254,763.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		131,936.00
D.	At Risk Student	(V-D)		22,427.38
E.	Indian Education For All	(V-E)		9,777.60
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		9,361.80
H.	Special Education Allowable Cost Payment	(V-H)		124,877.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,485.61
1.	Actual Non-Levy Revenue	(V-J1)	8,485.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,032,363.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	664,037.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	368,326.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,596,969.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		728,424.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		728,424.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		60.26
1.	District Property Tax Levy Mills	(V-U1)	60.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	3,325,394.37

Budget Uses

Expenditure Budget	0002	3,325,394.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,254,763.42
Quality Educator	3111	131,936.00
At Risk Student	3112	22,427.38
Indian Education For All	3113	9,777.60
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	124,877.51
Data For Achievement	3116	9,361.80
State - Guaranteed Tax Base Aid	3120	664,037.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	8,485.61

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	368,326.29		
Over-BASE Levy	1110(c)	728,424.48		
District Tax Levy			1110	1,096,750.77
Total Estimated Revenues to Fund Adopted Budget			0004	3,325,394.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	355,486.00

Budget Uses

Expenditure Budget	0002	355,486.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,540.10
Contingency	0006	13,054.01
Over-Schedule	0011	211,891.89
Fund Balance for Budget	TFS48	25,845.41
Operating Reserve	0961	25,845.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	52,918.24
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	71,797.05
State - On-Schedule Transportation Reimbursement	3210	71,797.06
District Tax Levy	1110	158,973.65
District Mills	999	13.15
Total Estimated Revenues to Fund Adopted Budget	0004	355,486.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	704,954.94

Budget Uses

Expenditure Budget	0002	704,954.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	621,417.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	621,417.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	83,537.62
District Mills	999	6.91
Total Estimated Revenues to Fund Adopted Budget	0004	704,954.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Blue Bird	2021	98,000.00	12,250.00	19,600.00	12,250.00
2021 Blue Bird 2	2021	98,000.00	12,250.00	19,600.00	12,250.00
78	2018	116,000.00	72,900.00	23,200.00	13,250.00
79	2018	116,000.00	72,900.00	23,200.00	13,250.00
76	2016	103,600.00	110,755.00	20,720.00	13,937.50
77	2016	100,500.00	109,892.84	20,100.00	14,746.42
70	2014	96,931.00	141,542.80	19,386.20	3,853.70
75	2012	95,981.05	143,971.58	N/A	NA
Total					83,537.62

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,704.32
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	86,704.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	363,295.68
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	104,438.43

Budget Uses

Expenditure Budget	0002	104,438.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,903.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,903.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,535.23
District Tax Levy	1110	99,000.00
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	104,438.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	65,121.05

Budget Uses

Expenditure Budget	0002	65,121.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,121.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,121.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,121.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	93,345.18

Budget Uses

Expenditure Budget		0002	93,345.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,345.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,345.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	75,000.00
District Mills		999	6.20
Building Reserve Voted Mills		0134	6.20
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	93,345.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	375,000.00	5	612	75,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2023

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	179	N/A	3,076,051

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peggy Martin

(Signature) (Date)

Chairperson, School Trustees: Cynthia Barnes

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0307 Deer Park Elem

Submit ID: 0307-32824351

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,224,788.07	79,560.56	10%	6.50%	0.00	1,057,616.30	167,171.77	54.35
10 Transportation	489.99	0.00	20%	0.00%	489.99	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	451.59		N/A		451.59	0.00	0.00	0.00
14 Retirement	189,722.35	37,944.47	20%	20.00%	18,250.04	171,472.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,109.65	0.00	N/A	0.00%	977.54	1,132.11	0.00	0.00
29 Flexibility	438.90	0.00	N/A	0.00%	438.90	0.00	0.00	0.00
61 Building Reserve	65,614.86	0.00	N/A	0.00%	32,574.86	21,687.00	11,353.00	3.69
Total of All Funds	1,483,615.41	117,505.03			53,182.92	1,251,907.72	178,524.77	58.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER PARK K-6	135
M1	DEER PARK 7-8	44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	583,651.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,055.12
D.	At Risk Student	(I-D)	3,596.29
E.	Indian Education For All	(I-E)	4,167.12
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	3,989.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,292.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,096.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,243.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	164
B.	BASE Budget Limit	(II-B)	1,030,704.57
C.	Maximum Budget Limit	(II-C)	1,284,195.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,107.54
E.	Adopted Budget	(II-E)	1,095,812.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,159,680.53
H.	Maximum Budget Limit	(II-H)	1,442,655.48
I.	Highest Budget Without a Vote	(II-I)	1,224,788.07
J.	Highest Budget	(II-J)	1,442,655.48
K.	Highest Voted Amount	(II-K)	217,867.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,224,788.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,560.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,560.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,224,788.07
1.	BASE Budget Limit	(V-A1)	1,159,680.53	
2.	Over-BASE Budget	(V-A2)	65,107.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		583,651.47
1.	Direct State Aid Paid By State	(V-B1)	583,651.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,055.12
D.	At Risk Student	(V-D)		3,596.29
E.	Indian Education For All	(V-E)		4,167.12
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		3,989.91
H.	Special Education Allowable Cost Payment	(V-H)		27,292.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		363.52
1.	Actual Non-Levy Revenue	(V-J1)	363.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		475,106.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	373,042.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,064.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,159,680.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		65,107.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		65,107.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.17
1.	District Property Tax Levy Mills	(V-U1)	21.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

01 General Fund

Adopted Budget	0001	1,224,788.07

Budget Uses

Expenditure Budget	0002	1,224,788.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	583,651.47
Quality Educator	3111	61,055.12
At Risk Student	3112	3,596.29
Indian Education For All	3113	4,167.12
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	27,292.13
Data For Achievement	3116	3,989.91
State - Guaranteed Tax Base Aid	3120	373,042.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	363.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,064.23		
Over-BASE Levy	1110(c)	65,107.54		
District Tax Levy			1110	167,171.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,224,788.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	489.99

Budget Uses

Expenditure Budget	0002	489.99
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	489.99
Fund Balance for Budget	TFS48	489.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	489.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	489.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	451.59

Budget Uses

Expenditure Budget	0002	451.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	451.59
Unreserved Fund Balance Reappropriated	0970	451.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	451.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

14 Retirement Fund

Adopted Budget	0001	189,722.35

Budget Uses

Expenditure Budget	0002	189,722.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,194.51
Operating Reserve	0961	37,944.47
Unreserved Fund Balance Reappropriated	0970	18,250.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,472.31
Total Estimated Revenues to Fund Adopted Budget	0004	189,722.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,109.65

Budget Uses

Expenditure Budget	0002	2,109.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	977.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	977.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,132.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,109.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	438.90

Budget Uses

Expenditure Budget	0002	438.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	438.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	438.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	438.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-32824351

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	65,614.86

Budget Uses

Expenditure Budget		0002	65,614.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,574.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,574.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,687.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,353.00	
District Tax Levy		1110	11,353.00
District Mills		999	3.69
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.69
Total Estimated Revenues to Fund Adopted Budget		0004	65,614.86

Budget Report
FY 2023

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-65396390

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 16	N/A	181,805

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Snapp

(Signature) (Date)

Chairperson, School Trustees: Edward Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-65396390

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	135,052.83	13,505.28	10%	10.00%	9,192.74	114,974.73	10,885.36	59.83
10 Transportation	7.42	0.00	20%	0.00%	7.42	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	0.00	20%	0.00%	2,692.66	11,307.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,464.14	0.00	N/A	0.00%	1,338.58	125.56	0.00	0.00
29 Flexibility	1,148.09	0.00	N/A	0.00%	1,148.09	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	151,672.48	13,505.28			14,379.49	126,407.63	10,885.36	59.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-65396390

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEERFIELD K-8 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	67,545.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	25.50
E.	Indian Education For All	(I-E)	372.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	356.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,287.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	762.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,668.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	130,756.82
C.	Maximum Budget Limit	(II-C)	162,625.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,432.22
E.	Adopted Budget	(II-E)	137,189.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	128,620.61
H.	Maximum Budget Limit	(II-H)	159,909.68
I.	Highest Budget Without a Vote	(II-I)	135,052.83
J.	Highest Budget	(II-J)	159,909.68
K.	Highest Voted Amount	(II-K)	24,856.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	135,052.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,505.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,192.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,192.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,698.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		135,052.83
1.	BASE Budget Limit	(V-A1)	128,620.61	
2.	Over-BASE Budget	(V-A2)	6,432.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,545.72
1.	Direct State Aid Paid By State	(V-B1)	67,545.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		25.50
E.	Indian Education For All	(V-E)		372.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		356.64
H.	Special Education Allowable Cost Payment	(V-H)		2,287.05
I.	Remaining Fund Balance Available	(V-I)		9,192.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		132.74
1.	Actual Non-Levy Revenue	(V-J1)	132.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,235.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	40,782.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,453.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		128,620.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,432.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,432.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.38
1.	District Property Tax Levy Mills	(V-U1)	35.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-65396390

01 General Fund

Adopted Budget	0001	135,052.83

Budget Uses

Expenditure Budget	0002	135,052.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,192.74
Direct State Aid	3110	67,545.72
Quality Educator	3111	3,472.00
At Risk Student	3112	25.50
Indian Education For All	3113	372.48
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,287.05
Data For Achievement	3116	356.64
State - Guaranteed Tax Base Aid	3120	40,782.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	132.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,453.14		
Over-BASE Levy	1110(c)	6,432.22		
District Tax Levy			1110	10,885.36
Total Estimated Revenues to Fund Adopted Budget			0004	135,052.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7.42

Budget Uses

Expenditure Budget	0002	7.42
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7.42
Fund Balance for Budget	TFS48	7.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
14 Fergus

0264 Deerfield Elem

Submit ID: 0264-65396390

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,692.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,692.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,307.34
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,464.14

Budget Uses

Expenditure Budget	0002	1,464.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,338.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,338.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	125.56
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,464.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,148.09

Budget Uses

Expenditure Budget	0002	1,148.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,148.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,148.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,148.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

14 Fergus

0281 Denton Elem

Submit ID: 0281-56957453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	33	N/A	5,914,638

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JENN CHAVEZ

(Signature) (Date)

Chairperson, School Trustees: HEATHER DEVRIES

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0281 Denton Elem

Submit ID: 0281-56957453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	504,217.37	50,421.74	10%	10.00%	1,771.65	198,114.69	304,331.03	51.45
10 Transportation	37,600.00	7,520.00	20%	20.00%	17,182.62	12,415.33	8,002.05	1.35
11 Bus Depreciation Reserve	79,236.75	0.00	N/A	0.00%	75,236.75	0.00	4,000.00	0.68
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	7,390.80	52,609.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,324.01	0.00	N/A	0.00%	0.00	324.01	15,000.00	2.54
29 Flexibility	14,001.99	0.00	N/A	0.00%	14,001.99	0.00	0.00	0.00
61 Building Reserve	24,036.89	0.00	N/A	0.00%	24,036.89	0.00	0.00	0.00
Total of All Funds	734,417.01	69,941.74			139,620.70	263,463.23	331,333.08	56.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0281-56957453

0281 Denton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DENTON K-6	28
M1	DENTON 7-8	5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	166,395.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,776.32
D.	At Risk Student	(I-D)	1,872.89
E.	Indian Education For All	(I-E)	768.24
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	735.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,031.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,677.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	321,091.73
C.	Maximum Budget Limit	(II-C)	396,414.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	174,797.87
E.	Adopted Budget	(II-E)	495,889.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	331,896.48
H.	Maximum Budget Limit	(II-H)	409,968.99
I.	Highest Budget Without a Vote	(II-I)	504,217.37
J.	Highest Budget	(II-J)	504,217.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	504,217.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		50,421.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,771.65
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,771.65	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,193.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		504,217.37
1.	BASE Budget Limit	(V-A1)	331,896.48	
2.	Over-BASE Budget	(V-A2)	172,320.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		166,395.49
1.	Direct State Aid Paid By State	(V-B1)	166,395.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,776.32
D.	At Risk Student	(V-D)		1,872.89
E.	Indian Education For All	(V-E)		768.24
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		735.57
H.	Special Education Allowable Cost Payment	(V-H)		5,031.51
I.	Remaining Fund Balance Available	(V-I)		1,771.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		305.67
1.	Actual Non-Levy Revenue	(V-J1)	305.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		132,010.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,010.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		331,896.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		172,320.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		172,320.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.13
1.	District Property Tax Levy Mills	(V-U1)	29.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	504,217.37

Budget Uses

Expenditure Budget	0002	504,217.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,771.65
Direct State Aid	3110	166,395.49
Quality Educator	3111	22,776.32
At Risk Student	3112	1,872.89
Indian Education For All	3113	768.24
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	5,031.51
Data For Achievement	3116	735.57
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	305.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,010.14		
Over-BASE Levy	1110(c)	172,320.89		
District Tax Levy			1110	304,331.03
Total Estimated Revenues to Fund Adopted Budget			0004	504,217.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	37,600.00

Budget Uses

Expenditure Budget	0002	37,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,286.66
Contingency	0006	1,128.67
Over-Schedule	0011	25,184.67
Fund Balance for Budget	TFS48	24,702.62
Operating Reserve	0961	7,520.00
Unreserved Fund Balance Reappropriated	0970	17,182.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,207.66
State - On-Schedule Transportation Reimbursement	3210	6,207.67
District Tax Levy	1110	8,002.05
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	37,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	79,236.75

Budget Uses

Expenditure Budget	0002	79,236.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,236.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,236.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	79,236.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 GMC 2140	2010	45,307.00	21,622.80	9,061.40	1,000.00
2009 ICRP8233	2008	36,494.50	11,798.90	7,298.90	1,000.00
2007 Thomas Activity Bus	2007	56,483.50	26,296.70	11,296.70	1,000.00
BUS L 4716	2001	37,500.00	36,000.00	7,500.00	1,000.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0281 Denton Elem

Submit ID: 0281-56957453

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,390.80
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	7,390.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,609.20
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,324.01

Budget Uses

Expenditure Budget	0002	15,324.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	324.01
District Tax Levy	1110	15,000.00
District Mills	999	2.54
Total Estimated Revenues to Fund Adopted Budget	0004	15,324.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,001.99

Budget Uses

Expenditure Budget	0002	14,001.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,001.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,001.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,001.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0281 Denton Elem

Submit ID: 0281-56957453

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	24,036.89

Budget Uses

Expenditure Budget		0002	24,036.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,036.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,036.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	24,036.89

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	11	6,096,443

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JENN CHAVEZ

(Signature) (Date)

Chairperson, School Trustees: HEATHER DEVRIES

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	587,151.75	58,288.37	10%	9.93%	0.00	262,376.94	324,774.81	53.27
10 Transportation	40,000.00	8,000.00	20%	20.00%	20,428.41	5,320.85	14,250.74	2.34
11 Bus Depreciation Reserve	97,867.07	0.00	N/A	0.00%	93,867.07	0.00	4,000.00	0.66
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	1,335.67	58,664.33		
17 Adult Education	4,433.01	0.00	35%	0.00%	4,433.01	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,340.65	0.00	N/A	0.00%	0.00	340.65	15,000.00	2.46
29 Flexibility	2,487.29	0.00	N/A	0.00%	2,487.29	0.00	0.00	0.00
61 Building Reserve	17,366.15	0.00	N/A	0.00%	17,366.15	0.00	0.00	0.00
Total of All Funds	824,645.92	78,288.37			139,917.60	326,702.77	358,025.55	58.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DENTON HS 9-12 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	187,024.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,596.48
D.	At Risk Student	(I-D)	26.76
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,219.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	406.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,330.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	361,478.72
C.	Maximum Budget Limit	(II-C)	448,192.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,208.35
E.	Adopted Budget	(II-E)	599,687.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	348,943.40
H.	Maximum Budget Limit	(II-H)	433,599.09
I.	Highest Budget Without a Vote	(II-I)	587,151.75
J.	Highest Budget	(II-J)	603,438.93
K.	Highest Voted Amount	(II-K)	16,287.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	587,151.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,288.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,288.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		587,151.75
1.	BASE Budget Limit	(V-A1)	348,943.40	
2.	Over-BASE Budget	(V-A2)	238,208.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		187,024.58
1.	Direct State Aid Paid By State	(V-B1)	187,024.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,596.48
D.	At Risk Student	(V-D)		26.76
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		1,219.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		293.09
1.	Actual Non-Levy Revenue	(V-J1)	293.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		148,052.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	61,486.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	86,566.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		348,943.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		238,208.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,208.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.20
U.	Over-BASE Mills	(V-U)		39.07
1.	District Property Tax Levy Mills	(V-U1)	39.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

01 General Fund

Adopted Budget	0001	587,151.75

Budget Uses

Expenditure Budget	0002	587,151.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	187,024.58
Quality Educator	3111	11,596.48
At Risk Student	3112	26.76
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	1,219.76
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	61,486.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	293.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	86,566.46		
Over-BASE Levy	1110(c)	238,208.35		
District Tax Levy			1110	324,774.81
Total Estimated Revenues to Fund Adopted Budget			0004	587,151.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,837.14
Contingency	0006	483.71
Over-Schedule	0011	34,679.15
Fund Balance for Budget	TFS48	28,428.41
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	20,428.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,660.42
State - On-Schedule Transportation Reimbursement	3210	2,660.43
District Tax Levy	1110	14,250.74
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	97,867.07

Budget Uses

Expenditure Budget	0002	97,867.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,867.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,867.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	97,867.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 GMC 2140	2010	45,307.00	31,684.20	9,061.40	1,000.00
2009 ICRP Bus	2008	66,189.00	17,737.80	13,237.80	1,000.00
2007 Thomas Activity Bus	2007	56,483.50	31,796.70	11,296.70	1,000.00
BUS L 4716	2001	37,500.00	43,500.00	7,500.00	1,000.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,335.67
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	1,335.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	58,664.33
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

17 Adult Education Fund

Adopted Budget	0001	4,433.01

Budget Uses

Expenditure Budget	0002	4,433.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,433.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,433.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,433.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,340.65

Budget Uses

Expenditure Budget	0002	15,340.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	340.65
District Tax Levy	1110	15,000.00
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	15,340.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

29 Flexibility Fund

Adopted Budget	0001	2,487.29

Budget Uses

Expenditure Budget	0002	2,487.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,487.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,487.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,487.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0282 Denton H S

Submit ID: 0282-86341643

61 Building Reserve Fund

Adopted Budget		0001	17,366.15

Budget Uses

Expenditure Budget		0002	17,366.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,366.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,366.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	17,366.15

Budget Report
FY 2023

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-13470473

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	119	N/A	12,499,304

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Freyja Hughes

(Signature) (Date)

Chairperson, School Trustees: Aaron Foster

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-13470473

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,199,268.38	110,303.98	10%	9.20%	0.00	606,546.13	592,722.25	47.42
10 Transportation	169,052.08	22,710.15	20%	13.43%	0.00	33,572.88	135,479.20	10.84
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	224,000.00		N/A		13,197.74	0.00	210,802.26	16.87
14 Retirement	184,000.00	36,800.00	20%	20.00%	11,515.94	172,484.06		
17 Adult Education	10,000.00	0.00	35%	0.00%	0.00	0.00	10,000.00	0.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,710.85	0.00	N/A	0.00%	2,060.79	952.06	59,698.00	4.78
29 Flexibility	118.73	0.00	N/A	0.00%	118.73	0.00	0.00	0.00
61 Building Reserve	338,175.20	0.00	N/A	0.00%	311,515.20	1,060.00	25,600.00	2.05
Total of All Funds	2,187,325.24	169,814.13			338,408.40	814,615.13	1,034,301.71	82.76

50 Debt Service **Tax Jurisdiction**								
32-0592	414,450.00	0.00	20-9-438	0.00%	0.00	0.00	414,450.00	33.16

Budget Report
FY 2023

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-13470473

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DESMET K-6	98
M1	DESMET 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	407,109.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,051.20
D.	At Risk Student	(I-D)	8,965.98
E.	Indian Education For All	(I-E)	2,770.32
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	2,652.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	113,592.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,047.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	837,697.41
C.	Maximum Budget Limit	(II-C)	1,033,073.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	252,231.89
E.	Adopted Budget	(II-E)	1,089,929.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	975,242.79
H.	Maximum Budget Limit	(II-H)	1,199,268.38
I.	Highest Budget Without a Vote	(II-I)	1,199,268.38
J.	Highest Budget	(II-J)	1,199,268.38
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,199,268.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		110,303.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		110,303.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,199,268.38
1.	BASE Budget Limit	(V-A1)	975,242.79	
2.	Over-BASE Budget	(V-A2)	224,025.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		407,109.00
1.	Direct State Aid Paid By State	(V-B1)	407,109.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,051.20
D.	At Risk Student	(V-D)		8,965.98
E.	Indian Education For All	(V-E)		2,770.32
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		2,652.51
H.	Special Education Allowable Cost Payment	(V-H)		113,592.16
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		656.96
1.	Actual Non-Levy Revenue	(V-J1)	656.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		368,696.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	368,696.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		975,242.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		224,025.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		224,025.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.92
1.	District Property Tax Levy Mills	(V-U1)	17.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,199,268.38

Budget Uses

Expenditure Budget	0002	1,199,268.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	407,109.00
Quality Educator	3111	68,051.20
At Risk Student	3112	8,965.98
Indian Education For All	3113	2,770.32
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	113,592.16
Data For Achievement	3116	2,652.51
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	329.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	327.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	368,696.66		
Over-BASE Levy	1110(c)	224,025.59		
District Tax Levy			1110	592,722.25
Total Estimated Revenues to Fund Adopted Budget			0004	1,199,268.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	169,052.08

Budget Uses

Expenditure Budget	0002	169,052.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,520.80
Contingency	0006	3,052.08
Over-Schedule	0011	135,479.20
Fund Balance for Budget	TFS48	22,710.15
Operating Reserve	0961	22,710.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,786.44
State - On-Schedule Transportation Reimbursement	3210	16,786.44
District Tax Levy	1110	135,479.20
District Mills	999	10.84
Total Estimated Revenues to Fund Adopted Budget	0004	169,052.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	224,000.00

Budget Uses

Expenditure Budget	0002	224,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,197.74
Unreserved Fund Balance Reappropriated	0970	13,197.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	210,802.26
District Mills	999	16.87
Total Estimated Revenues to Fund Adopted Budget	0004	224,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	184,000.00

Budget Uses

Expenditure Budget	0002	184,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,315.94
Operating Reserve	0961	36,800.00
Unreserved Fund Balance Reappropriated	0970	11,515.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	172,484.06
Total Estimated Revenues to Fund Adopted Budget	0004	184,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	62,710.85

Budget Uses

Expenditure Budget	0002	62,710.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,060.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,060.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	952.06
District Tax Levy	1110	59,698.00
District Mills	999	4.78
Total Estimated Revenues to Fund Adopted Budget	0004	62,710.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-13470473

29 Flexibility Fund

Adopted Budget	0001	118.73

Budget Uses

Expenditure Budget	0002	118.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	118.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-13470473

50 Debt Service Fund

32-0592

Taxable Value		12,499,304.00
Adopted Budget	0001	414,450.00

Budget Uses

Expenditure Budget	0002	399,450.00
Add To Fund Balance	0003	15,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,344.35
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	414,450.00
Jurisdiction Mills	999	33.16
Total Estimated Revenues to Fund Adopted Budget	0004	414,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/10/2020	06/30/2040	5,000,000.00	4,430,000.00	195,000.00	138,750.00	450.00
Elementary Bond	01/28/2021	06/30/2041	1,000,000.00	920,000.00	40,000.00	24,800.00	450.00
Total Bond Requirements							399,450.00
Total Debt Service Requirements						0002	399,450.00

Budget Report
FY 2023

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-13470473

61 Building Reserve Fund

Adopted Budget		0001	338,175.20

Budget Uses

Expenditure Budget		0002	338,175.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	311,515.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	311,515.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	1,060.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,600.00	
District Tax Levy		1110	25,600.00
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	338,175.20

Budget Report
FY 2023

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-50320824

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	764	N/A	17,259,701

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: Jed Petersen

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-50320824

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,381,311.47	443,811.07	10%	8.25%	0.00	3,962,497.71	1,418,813.76	82.21
10 Transportation	122,975.00	24,595.00	20%	20.00%	2,568.19	0.00	120,406.81	6.98
11 Bus Depreciation Reserve	70,082.27	0.00	N/A	0.00%	70,082.27	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	762,439.00	149,017.08	20%	19.54%	0.00	762,439.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,621.37	0.00	N/A	0.00%	14,225.92	4,395.45	50,000.00	2.90
29 Flexibility	195,819.06	0.00	N/A	0.00%	195,819.06	0.00	0.00	0.00
61 Building Reserve	242,295.56	0.00	N/A	0.00%	145,235.56	50,876.24	46,183.76	2.68
Total of All Funds	6,843,543.73	617,423.15			427,931.00	4,780,208.40	1,635,404.33	94.77

50 Debt Service **Tax Jurisdiction**								
#10	640,243.56	0.00	20-9-438	0.00%	64,055.25	0.00	576,188.31	33.38

Budget Report
FY 2023

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-50320824

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DILLON K-6	601
M1	DILLON 7-8	163

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,231,021.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	193,216.80
D.	At Risk Student	(I-D)	41,836.36
E.	Indian Education For All	(I-E)	17,785.92
F.	American Indian Achievement Gap	(I-F)	5,038.00
G.	Data For Achievement	(I-G)	17,029.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	156,544.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,826.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	41,498.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	746
B.	BASE Budget Limit	(II-B)	4,300,877.62
C.	Maximum Budget Limit	(II-C)	5,369,776.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	878,832.93
E.	Adopted Budget	(II-E)	5,179,710.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,502,478.54
H.	Maximum Budget Limit	(II-H)	5,617,920.92
I.	Highest Budget Without a Vote	(II-I)	5,381,311.47
J.	Highest Budget	(II-J)	5,617,920.92
K.	Highest Voted Amount	(II-K)	236,609.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,381,311.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		443,811.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		443,811.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,381,311.47
1.	BASE Budget Limit	(V-A1)	4,502,478.54	
2.	Over-BASE Budget	(V-A2)	878,832.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,231,021.03
1.	Direct State Aid Paid By State	(V-B1)	2,231,021.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		193,216.80
D.	At Risk Student	(V-D)		41,836.36
E.	Indian Education For All	(V-E)		17,785.92
F.	American Indian Achievement Gap	(V-F)		5,038.00
G.	Data For Achievement	(V-G)		17,029.56
H.	Special Education Allowable Cost Payment	(V-H)		156,544.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,552.97
1.	Actual Non-Levy Revenue	(V-J1)	1,552.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,838,453.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,298,472.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	539,980.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,502,478.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		878,832.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		878,832.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.92
1.	District Property Tax Levy Mills	(V-U1)	50.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-50320824

01 General Fund

Adopted Budget	0001	5,381,311.47

Budget Uses

Expenditure Budget	0002	5,381,311.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,231,021.03
Quality Educator	3111	193,216.80
At Risk Student	3112	41,836.36
Indian Education For All	3113	17,785.92
American Indian Achievement Gap	3114	5,038.00
State Special Education Allowable Cost Payment to Districts	3115	156,544.65
Data For Achievement	3116	17,029.56
State - Guaranteed Tax Base Aid	3120	1,298,472.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,552.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	539,980.83		
Over-BASE Levy	1110(c)	878,832.93		
District Tax Levy			1110	1,418,813.76
Total Estimated Revenues to Fund Adopted Budget			0004	5,381,311.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	122,975.00

Budget Uses

Expenditure Budget	0002	122,975.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	122,975.00
Fund Balance for Budget	TFS48	27,163.19
Operating Reserve	0961	24,595.00
Unreserved Fund Balance Reappropriated	0970	2,568.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	120,406.81
District Mills	999	6.98
Total Estimated Revenues to Fund Adopted Budget	0004	122,975.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	70,082.27

Budget Uses

Expenditure Budget	0002	70,082.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,082.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,082.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,082.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 Bluebird	2003	42,597.00	63,895.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	762,439.00

Budget Uses

Expenditure Budget	0002	762,439.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,017.08
Operating Reserve	0961	149,017.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	762,439.00
Total Estimated Revenues to Fund Adopted Budget	0004	762,439.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	68,621.37

Budget Uses

Expenditure Budget	0002	54,395.45
Add To Fund Balance	0003	14,225.92
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,225.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,225.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,395.45
District Tax Levy	1110	50,000.00
District Mills	999	2.90
Total Estimated Revenues to Fund Adopted Budget	0004	68,621.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	195,819.06

Budget Uses

Expenditure Budget	0002	195,819.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,819.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,819.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,819.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-50320824

50 Debt Service Fund

#10

Taxable Value		17,259,701.00
Adopted Budget	0001	640,243.56

Budget Uses

Expenditure Budget	0002	640,243.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,055.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,055.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	576,188.31
Jurisdiction Mills	999	33.38
Total Estimated Revenues to Fund Adopted Budget	0004	640,243.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/15/2031	7,245,000.00	4,165,000.00	465,000.00	146,350.00	450.00
Total Bond Requirements							611,800.00

SIDs

Issue Type	Amount
Elementary	28,443.56
Total SID Requirements	28,443.56

Total Debt Service Requirements	0002	640,243.56

Budget Report
FY 2023

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-50320824

61 Building Reserve Fund

Adopted Budget		0001	242,295.56

Budget Uses

Expenditure Budget		0002	97,060.00
Add To Fund Balance		0003	145,235.56
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	145,235.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	145,235.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,876.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,183.76	
District Tax Levy		1110	46,183.76
District Mills		999	2.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.68
Total Estimated Revenues to Fund Adopted Budget		0004	242,295.56

Budget Report
FY 2023

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-30302217

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	1,022,339

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Steve Salusso

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-30302217

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	106,450.37	10,714.64	10%	10.07%	2,373.66	59,832.26	44,244.45	43.28
10 Transportation	500.00	100.00	20%	20.00%	409.71	90.29	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	3,261.06	11,738.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	548.16	0.00	N/A	0.00%	461.13	87.03	0.00	0.00
29 Flexibility	13,791.42	0.00	N/A	0.00%	13,791.42	0.00	0.00	0.00
61 Building Reserve	65,005.25	0.00	N/A	0.00%	49,015.25	8,990.00	7,000.00	6.85
Total of All Funds	201,295.20	13,814.64			69,312.23	80,738.52	51,244.45	50.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-30302217

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DIVIDE K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,233.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	931.17
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,067.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	285.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	93,510.93
C.	Maximum Budget Limit	(II-C)	116,515.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,394.90
E.	Adopted Budget	(II-E)	109,905.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,149.35
H.	Maximum Budget Limit	(II-H)	110,689.45
I.	Highest Budget Without a Vote	(II-I)	106,450.37
J.	Highest Budget	(II-J)	110,689.45
K.	Highest Voted Amount	(II-K)	4,239.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	106,450.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,645.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		69.60
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	69.60	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,373.66
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	906.12	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,467.54	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,088.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		106,450.37
	1. BASE Budget Limit	(V-A1)	89,149.35	
	2. Over-BASE Budget	(V-A2)	17,301.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
	1. Direct State Aid Paid By State	(V-B1)	46,233.84	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		931.17
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		1,067.29
I.	Remaining Fund Balance Available	(V-I)		1,467.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,612.95
	1. State - Guaranteed Tax Base Aid	(V-L1)	7,763.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,849.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,149.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		906.12
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	906.12	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,394.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,301.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.04
1.	District Property Tax Levy Mills	(V-U1)	16.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	106,450.37

Budget Uses

Expenditure Budget	0002	106,450.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,373.66
Direct State Aid	3110	46,233.84
Quality Educator	3111	3,472.00
At Risk Student	3112	931.17
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,067.29
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	7,763.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,849.55		
Over-BASE Levy	1110(c)	16,394.90		
District Tax Levy			1110	44,244.45
Total Estimated Revenues to Fund Adopted Budget			0004	106,450.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	400.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	509.71
Operating Reserve	0961	100.00
Unreserved Fund Balance Reappropriated	0970	409.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	90.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,261.06
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	3,261.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,738.94
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	548.16

Budget Uses

Expenditure Budget	0002	548.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	461.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	461.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	548.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,791.42

Budget Uses

Expenditure Budget	0002	13,791.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,791.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,791.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,791.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-30302217

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-30302217

61 Building Reserve Fund

Adopted Budget		0001	65,005.25

Budget Uses

Expenditure Budget		0002	65,005.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	49,015.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	49,015.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,990.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,000.00	
District Tax Levy		1110	7,000.00
District Mills		999	6.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.85
Total Estimated Revenues to Fund Adopted Budget		0004	65,005.25

Budget Report
FY 2023

45 Sanders

0809 Dixon Elem

Submit ID: 0809-83543068

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	67	N/A	598,073

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Breezy Stipe

(Signature) (Date)

Chairperson, School Trustees: Birrell White

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

45 Sanders

0809 Dixon Elem

Submit ID: 0809-83543068

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	629,426.56	62,942.66	10%	10.00%	590.24	553,723.04	75,113.28	125.60
10 Transportation	72,000.00	14,400.00	20%	20.00%	876.44	28,794.96	42,328.60	70.77
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,003.50		N/A		4,003.50	0.00	0.00	0.00
14 Retirement	137,000.00	27,400.00	20%	20.00%	34,904.17	102,095.83		
17 Adult Education	650.00	227.50	35%	35.00%	319.99	0.00	330.01	0.55
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	561.82	0.00	N/A	0.00%	0.00	561.82	0.00	0.00
29 Flexibility	2,255.84	0.00	N/A	0.00%	2,255.84	0.00	0.00	0.00
61 Building Reserve	20,830.00	0.00	N/A	0.00%	0.00	16,664.00	4,166.00	6.97
Total of All Funds	866,727.72	104,970.16			42,950.18	701,839.65	121,937.89	203.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

45 Sanders

0809 Dixon Elem

Submit ID: 0809-83543068

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DIXON K-8	52
M1	DIXON 7-8	15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	264,373.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,954.88
D.	At Risk Student	(I-D)	11,237.37
E.	Indian Education For All	(I-E)	1,559.76
F.	American Indian Achievement Gap	(I-F)	8,931.00
G.	Data For Achievement	(I-G)	1,493.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,005.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,404.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,506.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	482,210.06
C.	Maximum Budget Limit	(II-C)	596,468.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	53,928.88
E.	Adopted Budget	(II-E)	536,138.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	575,497.68
H.	Maximum Budget Limit	(II-H)	706,031.72
I.	Highest Budget Without a Vote	(II-I)	629,426.56
J.	Highest Budget	(II-J)	706,031.72
K.	Highest Voted Amount	(II-K)	76,605.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	629,426.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,942.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		590.24
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	590.24	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,532.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		629,426.56
1.	BASE Budget Limit	(V-A1)	575,497.68	
2.	Over-BASE Budget	(V-A2)	53,928.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		264,373.81
1.	Direct State Aid Paid By State	(V-B1)	264,373.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,954.88
D.	At Risk Student	(V-D)		11,237.37
E.	Indian Education For All	(V-E)		1,559.76
F.	American Indian Achievement Gap	(V-F)		8,931.00
G.	Data For Achievement	(V-G)		1,493.43
H.	Special Education Allowable Cost Payment	(V-H)		17,005.02
I.	Remaining Fund Balance Available	(V-I)		590.24
J.	Non-Levy Revenue and Funding Sources	(V-J)		90.19
1.	Actual Non-Levy Revenue	(V-J1)	90.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		216,261.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	195,077.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,184.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		575,497.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,928.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,928.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		90.17
1.	District Property Tax Levy Mills	(V-U1)	90.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

45 Sanders

0809 Dixon Elem

Submit ID: 0809-83543068

01 General Fund

Adopted Budget	0001	629,426.56

Budget Uses

Expenditure Budget	0002	629,426.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	590.24
Direct State Aid	3110	264,373.81
Quality Educator	3111	53,954.88
At Risk Student	3112	11,237.37
Indian Education For All	3113	1,559.76
American Indian Achievement Gap	3114	8,931.00
State Special Education Allowable Cost Payment to Districts	3115	17,005.02
Data For Achievement	3116	1,493.43
State - Guaranteed Tax Base Aid	3120	195,077.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	90.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,184.40		
Over-BASE Levy	1110(c)	53,928.88		
District Tax Levy			1110	75,113.28
Total Estimated Revenues to Fund Adopted Budget			0004	629,426.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,177.24
Contingency	0006	2,617.72
Over-Schedule	0011	43,205.04
Fund Balance for Budget	TFS48	15,276.44
Operating Reserve	0961	14,400.00
Unreserved Fund Balance Reappropriated	0970	876.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,397.48
State - On-Schedule Transportation Reimbursement	3210	14,397.48
District Tax Levy	1110	42,328.60
District Mills	999	70.77
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,003.50

Budget Uses

Expenditure Budget	0002	4,003.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,003.50
Unreserved Fund Balance Reappropriated	0970	4,003.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,003.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	137,000.00

Budget Uses

Expenditure Budget	0002	137,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,304.17
Operating Reserve	0961	27,400.00
Unreserved Fund Balance Reappropriated	0970	34,904.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,095.83
Total Estimated Revenues to Fund Adopted Budget	0004	137,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	650.00

Budget Uses

Expenditure Budget	0002	650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	547.49
Operating Reserve	0961	227.50
Unreserved Fund Balance Reappropriated	0970	319.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	330.01
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	561.82

Budget Uses

Expenditure Budget	0002	561.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	561.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	561.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,255.84

Budget Uses

Expenditure Budget	0002	2,255.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,255.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,255.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,255.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0809 Dixon Elem

Submit ID: 0809-83543068

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0809 Dixon Elem

Submit ID: 0809-83543068

61 Building Reserve Fund

Adopted Budget		0001	20,830.00

Budget Uses

Expenditure Budget		0002	20,830.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,664.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,166.00	
District Tax Levy		1110	4,166.00
District Mills		999	6.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.97
Total Estimated Revenues to Fund Adopted Budget		0004	20,830.00

Budget Report
FY 2023

36 Phillips

0648 Dodson K-12

Submit ID: 0648-60680658

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 60	* 35	1,744,680

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Nordlund

(Signature) (Date)

Chairperson, School Trustees: Bonnie Lankford

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

36 Phillips

0648 Dodson K-12

Submit ID: 0648-60680658

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,193,721.34	94,152.73	10%	7.89%	0.00	951,033.90	242,687.44	139.08
10 Transportation	143,177.60	28,635.52	20%	20.00%	27,370.05	28,876.49	86,931.06	49.83
11 Bus Depreciation Reserve	39,032.00	91,139.20	N/A	233.50%	0.00	0.00	39,032.00	22.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	19,611.53	180,388.47		
17 Adult Education	18,599.60	6,509.86	35%	35.00%	18,095.11	0.00	504.49	0.29
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,248.35	0.00	N/A	0.00%	2,240.22	1,008.13	0.00	0.00
29 Flexibility	3,098.32	0.00	N/A	0.00%	3,098.32	0.00	0.00	0.00
61 Building Reserve	443.43	0.00	N/A	0.00%	443.43	0.00	0.00	0.00
Total of All Funds	1,601,320.64	260,437.31			70,858.66	1,161,306.99	369,154.99	211.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

36 Phillips

0648 Dodson K-12

Submit ID: 0648-60680658

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DODSON K-6	43 *
M1	DODSON 7-8	17 *
H1	DODSON HS 9-12	35 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	516,045.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,928.00
D.	At Risk Student	(I-D)	10,014.61
E.	Indian Education For All	(I-E)	2,211.60
F.	American Indian Achievement Gap	(I-F)	18,091.00
G.	Data For Achievement	(I-G)	2,117.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,927.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,624.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,892.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,509.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	1,022,531.92
C.	Maximum Budget Limit	(II-C)	1,269,147.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,037.72
E.	Adopted Budget	(II-E)	1,183,569.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,032,683.62
H.	Maximum Budget Limit	(II-H)	1,281,308.12
I.	Highest Budget Without a Vote	(II-I)	1,193,721.34
J.	Highest Budget	(II-J)	1,281,308.12
K.	Highest Voted Amount	(II-K)	87,586.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,193,721.34

Budget Report
FY 2023
36 Phillips

0648 Dodson K-12

Submit ID: 0648-60680658

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,152.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,152.73

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,899.35	9,028.57	24,927.92
B.	Special Education RSBG to Coop	2,896.74	1,727.88	4,624.62
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,518.44	4,302.58	11,821.02

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	385,895.40	266,892.50	652,787.90
		553,119.40	601,345.50	1,154,464.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	195,251.15	212,274.96	407,526.11
H.	Special Education in BASE@40%	7,518.44	4,302.58	11,821.02
I.	Subsidized BASE Amount	202,769.59	216,577.54	419,347.13
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,193,721.34
1.	BASE Budget Limit	(V-A1)	1,032,683.62	
2.	Over-BASE Budget	(V-A2)	161,037.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		516,045.81
1.	Direct State Aid Paid By State	(V-B1)	516,045.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,928.00
D.	At Risk Student	(V-D)		10,014.61
E.	Indian Education For All	(V-E)		2,211.60
F.	American Indian Achievement Gap	(V-F)		18,091.00
G.	Data For Achievement	(V-G)		2,117.55

H.	Special Education Allowable Cost Payment	(V-H)		24,927.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		419,347.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	337,697.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	81,649.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,032,683.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,037.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,037.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.33
T.	BASE Mills - High School	(V-T)		16.45
U.	Over-BASE Mills	(V-U)		92.30
1.	District Property Tax Levy Mills	(V-U1)	92.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		139.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,193,721.34

Budget Uses

Expenditure Budget	0002	1,193,721.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	516,045.81
Quality Educator	3111	39,928.00
At Risk Student	3112	10,014.61
Indian Education For All	3113	2,211.60
American Indian Achievement Gap	3114	18,091.00
State Special Education Allowable Cost Payment to Districts	3115	24,927.92
Data For Achievement	3116	2,117.55
State - Guaranteed Tax Base Aid	3120	337,697.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	81,649.72		
Over-BASE Levy	1110(c)	161,037.72		
District Tax Levy			1110	242,687.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,193,721.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	143,177.60

Budget Uses

Expenditure Budget	0002	143,177.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,251.35
Contingency	0006	2,625.14
Over-Schedule	0011	114,301.11
Fund Balance for Budget	TFS48	56,005.57
Operating Reserve	0961	28,635.52
Unreserved Fund Balance Reappropriated	0970	27,370.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,438.24
State - On-Schedule Transportation Reimbursement	3210	14,438.25
District Tax Levy	1110	86,931.06
District Mills	999	49.83
Total Estimated Revenues to Fund Adopted Budget	0004	143,177.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	39,032.00

Budget Uses

Expenditure Budget	0002	39,032.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,139.20
Operating Reserve	0961	91,139.20
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,032.00
District Mills	999	22.37
Total Estimated Revenues to Fund Adopted Budget	0004	39,032.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevrolet express bus, 30 passenger, gas	2021	58,500.00	11,700.00	11,700.00	5,850.00
2020 Freightliner M2, 52 passenger, ultra coach liner se	2021	250,375.00	50,075.00	50,075.00	25,037.00
2021 ICCE 42 passenger, b:67, cummins diesel bus	2021	81,456.00	16,291.20	16,291.20	8,145.00
Total					39,032.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,611.53
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	19,611.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,388.47
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,599.60

Budget Uses

Expenditure Budget	0002	18,599.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,604.97
Operating Reserve	0961	6,509.86
Unreserved Fund Balance Reappropriated	0970	18,095.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	504.49
District Mills	999	0.29
Total Estimated Revenues to Fund Adopted Budget	0004	18,599.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,248.35

Budget Uses

Expenditure Budget	0002	3,248.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,240.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,240.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,008.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,248.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,098.32

Budget Uses

Expenditure Budget	0002	3,098.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,098.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,098.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,098.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

0648 Dodson K-12

Submit ID: 0648-60680658

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	443.43

Budget Uses

Expenditure Budget	0002	443.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443.43

Budget Report
FY 2023

20 Granite

0419 Drummond Elem

Submit ID: 0419-14959677

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 111	N/A	4,815,538

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

20 Granite

0419 Drummond Elem

Submit ID: 0419-14959677

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	964,313.90	196,330.65	10%	20.36%	7,192.20	649,293.43	307,828.27	63.92
10 Transportation	86,600.00	16,090.37	20%	18.58%	0.00	22,665.15	63,934.85	13.28
11 Bus Depreciation Reserve	12,500.00	0.00	N/A	0.00%	0.00	0.00	12,500.00	2.60
13 Tuition	81.96		N/A		81.96	0.00	0.00	0.00
14 Retirement	126,483.00	0.00	20%	0.00%	0.00	126,483.00		
17 Adult Education	5,000.00	0.00	35%	0.00%	0.00	0.00	5,000.00	1.04
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,661.15	0.00	N/A	0.00%	7,886.35	774.80	0.00	0.00
29 Flexibility	7,809.14	0.00	N/A	0.00%	7,809.14	0.00	0.00	0.00
61 Building Reserve	28,203.65	0.00	N/A	0.00%	333.65	15,794.02	12,075.98	2.51
Total of All Funds	1,239,652.80	212,421.02			23,303.30	815,010.40	401,339.10	83.35

50 Debt Service Tax Jurisdiction								
#11	0.00	0.00	20-9-438	0.00%	1,646.68	0.00	0.00	0.00

Budget Report
FY 2023

20 Granite

0419 Drummond Elem

Submit ID: 0419-14959677

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DRUMMOND K-6	82 *
M1	DRUMMOND 7-8	29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	391,852.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,948.70
D.	At Risk Student	(I-D)	4,605.73
E.	Indian Education For All	(I-E)	2,584.08
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	2,474.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,033.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,539.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,225.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	807,062.80
C.	Maximum Budget Limit	(II-C)	1,005,171.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,649.58
E.	Adopted Budget	(II-E)	977,712.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	793,664.32
H.	Maximum Budget Limit	(II-H)	988,533.64
I.	Highest Budget Without a Vote	(II-I)	964,313.90
J.	Highest Budget	(II-J)	988,533.64
K.	Highest Voted Amount	(II-K)	24,219.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	964,313.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		96,431.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		99,899.26
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	99,899.26	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,192.20
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,192.20	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		203,522.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		964,313.90
1.	BASE Budget Limit	(V-A1)	793,664.32	
2.	Over-BASE Budget	(V-A2)	170,649.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		391,852.18
1.	Direct State Aid Paid By State	(V-B1)	391,852.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,948.70
D.	At Risk Student	(V-D)		4,605.73
E.	Indian Education For All	(V-E)		2,584.08
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		2,474.19
H.	Special Education Allowable Cost Payment	(V-H)		27,033.88
I.	Remaining Fund Balance Available	(V-I)		7,192.20
J.	Non-Levy Revenue and Funding Sources	(V-J)		819.67
1.	Actual Non-Levy Revenue	(V-J1)	819.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		314,466.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	177,288.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,178.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		793,664.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,649.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,649.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.44
1.	District Property Tax Levy Mills	(V-U1)	35.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

20 Granite

0419 Drummond Elem

Submit ID: 0419-14959677

01 General Fund

Adopted Budget	0001	964,313.90

Budget Uses

Expenditure Budget	0002	964,313.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,192.20
Direct State Aid	3110	391,852.18
Quality Educator	3111	41,948.70
At Risk Student	3112	4,605.73
Indian Education For All	3113	2,584.08
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	27,033.88
Data For Achievement	3116	2,474.19
State - Guaranteed Tax Base Aid	3120	177,288.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	819.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,178.69		
Over-BASE Levy	1110(c)	170,649.58		
District Tax Levy			1110	307,828.27
Total Estimated Revenues to Fund Adopted Budget			0004	964,313.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	86,600.00

Budget Uses

Expenditure Budget	0002	86,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,604.68
Contingency	0006	2,060.47
Over-Schedule	0011	63,934.85
Fund Balance for Budget	TFS48	16,090.37
Operating Reserve	0961	16,090.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,332.57
State - On-Schedule Transportation Reimbursement	3210	11,332.58
District Tax Levy	1110	63,934.85
District Mills	999	13.28
Total Estimated Revenues to Fund Adopted Budget	0004	86,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	0.00	12,500.00	12,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	81.96

Budget Uses

Expenditure Budget	0002	81.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81.96
Unreserved Fund Balance Reappropriated	0970	81.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	126,483.00

Budget Uses

Expenditure Budget	0002	126,483.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,483.00
Total Estimated Revenues to Fund Adopted Budget	0004	126,483.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,661.15

Budget Uses

Expenditure Budget	0002	8,661.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,886.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,886.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	774.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,661.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

20 Granite

0419 Drummond Elem

Submit ID: 0419-14959677

29 Flexibility Fund

Adopted Budget	0001	7,809.14

Budget Uses

Expenditure Budget	0002	7,809.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,809.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,809.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,809.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
#11

Taxable Value		4,815,538.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,646.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,646.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,646.68

Budget Report
FY 2023
20 Granite

0419 Drummond Elem

Submit ID: 0419-14959677

61 Building Reserve Fund

Adopted Budget		0001	28,203.65

Budget Uses

Expenditure Budget		0002	28,203.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	333.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	333.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,794.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,075.98	
District Tax Levy		1110	12,075.98
District Mills		999	2.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.51
Total Estimated Revenues to Fund Adopted Budget		0004	28,203.65

Budget Report
FY 2023

20 Granite

0420 Drummond H S

Submit ID: 0420-56810103

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	63	5,945,728

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

20 Granite

0420 Drummond H S

Submit ID: 0420-56810103

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	826,321.46	170,962.58	10%	20.69%	19,333.54	600,448.42	206,539.50	34.75
10 Transportation	86,796.00	15,226.63	20%	17.54%	0.00	22,665.15	64,130.85	10.79
11 Bus Depreciation Reserve	12,500.00	0.00	N/A	0.00%	0.00	0.00	12,500.00	2.10
13 Tuition	0.65		N/A		0.65	0.00	0.00	0.00
14 Retirement	117,027.00	23,405.40	20%	20.00%	1,048.49	115,978.51		
17 Adult Education	5,000.00	0.00	35%	0.00%	592.26	0.00	4,407.74	0.74
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,567.91	0.00	N/A	0.00%	8,875.38	692.53	0.00	0.00
29 Flexibility	50,406.46	0.00	N/A	0.00%	44,890.94	5,515.52	0.00	0.00
61 Building Reserve	24,745.94	0.00	N/A	0.00%	2,705.94	14,263.14	7,776.86	1.31
Total of All Funds	1,132,365.42	209,594.61			77,447.20	759,563.27	295,354.95	49.69

50 Debt Service Tax Jurisdiction								
2	0.00	0.00	20-9-438	0.00%	3,629.65	0.00	0.00	0.00

Budget Report
FY 2023

20 Granite

0420 Drummond H S

Submit ID: 0420-56810103

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DRUMMOND HS 9-12 63

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	364,045.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,623.30
D.	At Risk Student	(I-D)	2,655.57
E.	Indian Education For All	(I-E)	1,466.64
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,404.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,287.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,201.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,342.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	705,300.04
C.	Maximum Budget Limit	(II-C)	880,033.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,925.25
E.	Adopted Budget	(II-E)	822,225.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	709,396.21
H.	Maximum Budget Limit	(II-H)	884,573.18
I.	Highest Budget Without a Vote	(II-I)	826,321.46
J.	Highest Budget	(II-J)	884,573.18
K.	Highest Voted Amount	(II-K)	58,251.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	826,321.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,632.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		88,330.43
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	88,330.43	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,333.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,333.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,296.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		826,321.46
1.	BASE Budget Limit	(V-A1)	709,396.21	
2.	Over-BASE Budget	(V-A2)	116,925.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		364,045.07
1.	Direct State Aid Paid By State	(V-B1)	364,045.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,623.30
D.	At Risk Student	(V-D)		2,655.57
E.	Indian Education For All	(V-E)		1,466.64
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,404.27
H.	Special Education Allowable Cost Payment	(V-H)		17,287.12
I.	Remaining Fund Balance Available	(V-I)		19,333.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		620.09
1.	Actual Non-Levy Revenue	(V-J1)	620.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		275,731.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	186,117.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	89,614.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		709,396.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,925.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,925.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.08
U.	Over-BASE Mills	(V-U)		19.67
1.	District Property Tax Levy Mills	(V-U1)	19.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

20 Granite

0420 Drummond H S

Submit ID: 0420-56810103

01 General Fund

Adopted Budget	0001	826,321.46

Budget Uses

Expenditure Budget	0002	826,321.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,333.54
Direct State Aid	3110	364,045.07
Quality Educator	3111	26,623.30
At Risk Student	3112	2,655.57
Indian Education For All	3113	1,466.64
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	17,287.12
Data For Achievement	3116	1,404.27
State - Guaranteed Tax Base Aid	3120	186,117.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	620.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	89,614.25		
Over-BASE Levy	1110(c)	116,925.25		
District Tax Levy			1110	206,539.50
Total Estimated Revenues to Fund Adopted Budget			0004	826,321.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	86,796.00

Budget Uses

Expenditure Budget	0002	86,796.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,604.68
Contingency	0006	2,060.47
Over-Schedule	0011	64,130.85
Fund Balance for Budget	TFS48	15,226.63
Operating Reserve	0961	15,226.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,332.57
State - On-Schedule Transportation Reimbursement	3210	11,332.58
District Tax Levy	1110	64,130.85
District Mills	999	10.79
Total Estimated Revenues to Fund Adopted Budget	0004	86,796.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	0.00	12,500.00	12,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	0.65

Budget Uses

Expenditure Budget	0002	0.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.65
Unreserved Fund Balance Reappropriated	0970	0.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	117,027.00

Budget Uses

Expenditure Budget	0002	117,027.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,453.89
Operating Reserve	0961	23,405.40
Unreserved Fund Balance Reappropriated	0970	1,048.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,978.51
Total Estimated Revenues to Fund Adopted Budget	0004	117,027.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	4,407.74
Add To Fund Balance	0003	592.26
Fund Balance for Budget	TFS48	592.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	592.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,407.74
District Mills	999	0.74
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,567.91

Budget Uses

Expenditure Budget	0002	9,567.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,875.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,875.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	692.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,567.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
20 Granite

0420 Drummond H S

Submit ID: 0420-56810103

29 Flexibility Fund

Adopted Budget	0001	50,406.46

Budget Uses

Expenditure Budget	0002	50,406.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,890.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,890.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,515.52
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,406.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

20 Granite

0420 Drummond H S

Submit ID: 0420-56810103

50 Debt Service Fund

2

Taxable Value		5,945,728.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,629.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,629.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,629.65

61 Building Reserve Fund

Adopted Budget		0001	24,745.94

Budget Uses

Expenditure Budget		0002	24,745.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,705.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,705.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,263.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,776.86	
District Tax Levy		1110	7,776.86
District Mills		999	1.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	24,745.94

Budget Report
FY 2023

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-17706273

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	948,076

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angela Munroe

(Signature) (Date)

Chairperson, School Trustees: Kevin Thomas

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
37 Pondera
0671 Dupuyer Elem

Submit ID: 0671-17706273

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	158,188.56	13,465.00	10%	8.51%	0.00	108,795.68	49,392.88	52.09
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	22,000.00	4,400.00	20%	20.00%	6,086.68	15,913.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	238.98	0.00	N/A	0.00%	105.43	133.55	0.00	0.00
29 Flexibility	30,134.27	0.00	N/A	0.00%	30,134.27	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	210,561.81	17,865.00			36,326.38	124,842.55	49,392.88	52.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-17706273

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DUPUYER K-8 17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,209.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	2,930.32
E.	Indian Education For All	(I-E)	395.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	378.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,591.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	863.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	972.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	138,177.99
C.	Maximum Budget Limit	(II-C)	171,062.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,382.95
E.	Adopted Budget	(II-E)	159,560.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	136,805.61
H.	Maximum Budget Limit	(II-H)	169,428.75
I.	Highest Budget Without a Vote	(II-I)	158,188.56
J.	Highest Budget	(II-J)	169,428.75
K.	Highest Voted Amount	(II-K)	11,240.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	158,188.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,465.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,465.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		158,188.56
1.	BASE Budget Limit	(V-A1)	136,805.61	
2.	Over-BASE Budget	(V-A2)	21,382.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,209.31
1.	Direct State Aid Paid By State	(V-B1)	70,209.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		2,930.32
E.	Indian Education For All	(V-E)		395.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		378.93
H.	Special Education Allowable Cost Payment	(V-H)		2,591.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		104.49
1.	Actual Non-Levy Revenue	(V-J1)	104.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,722.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,712.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,009.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		136,805.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,382.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,382.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.55
1.	District Property Tax Levy Mills	(V-U1)	22.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	158,188.56

Budget Uses

Expenditure Budget	0002	158,188.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	70,209.31
Quality Educator	3111	3,472.00
At Risk Student	3112	2,930.32
Indian Education For All	3113	395.76
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,591.99
Data For Achievement	3116	378.93
State - Guaranteed Tax Base Aid	3120	28,712.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	104.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	28,009.93		
Over-BASE Levy	1110(c)	21,382.95		
District Tax Levy			1110	49,392.88
Total Estimated Revenues to Fund Adopted Budget			0004	158,188.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,486.68
Operating Reserve	0961	4,400.00
Unreserved Fund Balance Reappropriated	0970	6,086.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,913.32
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	238.98

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	238.98
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	105.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	105.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	133.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	238.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	30,134.27

Budget Uses

Expenditure Budget	0002	30,134.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,134.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,134.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,134.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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1235 Dutton/Brady K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	109	*	31	7,171,764

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 50 Teton	59	25	4,028,420
Non-located - 37 Pondera	50	6	3,143,344

The final budget is approved as set forth in this document.

Certification

District Clerk: Esther Clark

(Signature) (Date)

Chairperson, School Trustees: Mary Erickson

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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1235 Dutton/Brady K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,707,869.38	191,994.12	10%	11.24%	0.00	954,759.69	753,109.69	105.00
10 Transportation	295,000.00	51,000.00	20%	17.29%	51,592.60	35,040.61	208,366.79	29.05
11 Bus Depreciation Reserve	351,205.80	0.00	N/A	0.00%	314,042.00	800.00	36,363.80	5.07
13 Tuition	11,400.00		N/A		184.32	0.00	11,215.68	1.56
14 Retirement	230,000.00	46,000.00	20%	20.00%	29,464.89	200,535.11		
17 Adult Education	28,000.00	0.00	35%	0.00%	25,362.20	0.00	2,637.80	0.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,348.18	0.00	N/A	0.00%	41,095.14	1,253.04	0.00	0.00
29 Flexibility	58,915.08	0.00	N/A	0.00%	58,715.08	200.00	0.00	0.00
61 Building Reserve	147,628.20	0.00	N/A	0.00%	101,788.20	19,742.61	26,097.39	3.64
Total of All Funds	2,872,366.64	288,994.12			622,244.43	1,212,331.06	1,037,791.15	144.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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1235 Dutton/Brady K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DUTTON/BRADY K-6	74
E3	MIDWAY COLONY SCHOOL	19
M1	DUTTON/BRADY 7-8	16
H1	DUTTON/BRADY 9-12	31 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	657,007.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,905.76
D.	At Risk Student	(I-D)	6,236.41
E.	Indian Education For All	(I-E)	3,259.20
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	3,120.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,193.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,063.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,692.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,696.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	1,270,072.06
C.	Maximum Budget Limit	(II-C)	1,571,497.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	427,312.09
E.	Adopted Budget	(II-E)	1,697,384.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,283,557.30
H.	Maximum Budget Limit	(II-H)	1,587,410.39
I.	Highest Budget Without a Vote	(II-I)	1,707,869.38
J.	Highest Budget	(II-J)	1,707,869.38
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,707,869.38

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		170,786.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		21,207.18
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	21,207.18	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		191,994.12

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,619.23	4,574.10	21,193.33
B.	Special Education RSBG to Coop	5,539.38	1,524.60	7,063.98
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,863.44	2,439.48	11,302.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	222,965.00	334,453.00	557,418.00
F.	100% Of Per Student Entitlement	675,975.60	236,421.50	912,397.10
		898,940.60	570,874.50	1,469,815.10
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	317,326.03	201,518.70	518,844.73
H.	Special Education in BASE@40%	8,863.44	2,439.48	11,302.92
I.	Subsidized BASE Amount	326,189.47	203,958.18	530,147.65
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,707,869.38
1.	BASE Budget Limit	(V-A1)	1,283,557.30	
2.	Over-BASE Budget	(V-A2)	424,312.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		657,007.35
1.	Direct State Aid Paid By State	(V-B1)	657,007.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,905.76
D.	At Risk Student	(V-D)		6,236.41
E.	Indian Education For All	(V-E)		3,259.20
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		3,120.60

H.	Special Education Allowable Cost Payment	(V-H)		21,193.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,047.84
1.	Actual Non-Levy Revenue	(V-J1)	1,047.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		529,099.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	200,302.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	328,797.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,283,557.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		424,312.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		424,312.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.21
T.	BASE Mills - High School	(V-T)		15.63
U.	Over-BASE Mills	(V-U)		59.16
1.	District Property Tax Levy Mills	(V-U1)	59.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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1235 Dutton/Brady K-12 Schools

01 General Fund

Adopted Budget	0001	1,707,869.38

Budget Uses

Expenditure Budget	0002	1,707,869.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	657,007.35
Quality Educator	3111	61,905.76
At Risk Student	3112	6,236.41
Indian Education For All	3113	3,259.20
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	21,193.33
Data For Achievement	3116	3,120.60
State - Guaranteed Tax Base Aid	3120	200,302.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,047.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	328,797.61		
Over-BASE Levy	1110(c)	424,312.08		
District Tax Levy			1110	753,109.69
Total Estimated Revenues to Fund Adopted Budget			0004	1,707,869.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,400.55
Contingency	0006	3,140.06
Over-Schedule	0011	260,459.39
Fund Balance for Budget	TFS48	102,592.60
Operating Reserve	0961	51,000.00
Unreserved Fund Balance Reappropriated	0970	51,592.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,270.30
State - On-Schedule Transportation Reimbursement	3210	17,270.31
District Tax Levy	1110	208,366.79
District Mills	999	29.05
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	351,205.80

Budget Uses

Expenditure Budget	0002	351,205.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	314,042.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	314,042.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,363.80
District Mills	999	5.07
Total Estimated Revenues to Fund Adopted Budget	0004	351,205.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Davey Coach	2020	169,995.00	4,000.00	33,999.00	0.00
2017 TRAVERSE	2020	23,490.00	7,047.00	4,698.00	2,698.00
2019 BlueBird Gas Bus 4	2018	84,000.00	50,400.00	16,800.00	16,800.00
2592 Bus 3	2016	84,329.00	101,194.00	16,865.80	16,865.80
0192 Bus 10	2011	84,800.00	127,200.00	N/A	NA
0575 Bus 6	2004	65,031.45	97,547.18	N/A	NA
Tharp base station	2002	564.00	846.00	N/A	NA
2971 Bus 8	2001	51,378.00	77,067.00	N/A	NA
Base in elem office	1999	591.00	886.50	N/A	NA
4103 Bus 2	1998	47,750.00	71,625.00	N/A	NA
Total					36,363.80

13 Tuition Fund

Adopted Budget	0001	11,400.00

Budget Uses

Expenditure Budget	0002	11,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184.32
Unreserved Fund Balance Reappropriated	0970	184.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,215.68
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	11,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1235 Dutton/Brady K-12 Schools

14 Retirement Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,464.89
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	29,464.89

Estimated Funding Sources

Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	200,335.11
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1235 Dutton/Brady K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,362.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,362.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,637.80
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,348.18

Budget Uses

Expenditure Budget	0002	42,348.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,095.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,095.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,253.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,348.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton
1235 Dutton/Brady K-12 Schools

Submit ID: 1235-01559453

29 Flexibility Fund

Adopted Budget	0001	58,915.08

Budget Uses

Expenditure Budget	0002	58,915.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,715.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,715.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,915.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 1235-01559453

1235 Dutton/Brady K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 1235-01559453

1235 Dutton/Brady K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	147,628.20

Budget Uses

Expenditure Budget		0002	147,628.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	101,788.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	101,788.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,742.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,097.39	
District Tax Levy		1110	26,097.39
District Mills		999	3.64
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.64
Total Estimated Revenues to Fund Adopted Budget		0004	147,628.20

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	62	N/A	2,428,626

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Mason

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	588,644.20	84,262.19	10%	14.31%	0.00	325,731.57	262,912.63	108.25
10 Transportation	3,723.79	744.76	20%	20.00%	3,718.79	5.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,000.00		N/A		3,196.05	1.00	2,802.95	1.15
14 Retirement	110,000.00	22,000.00	20%	20.00%	21,517.79	88,482.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	111,313.22	0.00	N/A	0.00%	82,467.65	495.57	28,350.00	11.67
29 Flexibility	77,883.27	0.00	N/A	0.00%	77,783.27	100.00	0.00	0.00
61 Building Reserve	322,103.78	0.00	N/A	0.00%	255,423.78	15,425.00	51,255.00	21.11
Total of All Funds	1,219,668.26	107,006.95			444,107.33	430,240.35	345,320.58	142.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 EAST GLACIER PARK K-8 62

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	189,978.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,602.27
D.	At Risk Student	(I-D)	4,284.37
E.	Indian Education For All	(I-E)	1,443.36
F.	American Indian Achievement Gap	(I-F)	11,908.00
G.	Data For Achievement	(I-G)	1,381.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,944.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,150.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,326.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	364,742.37
C.	Maximum Budget Limit	(II-C)	450,235.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	194,775.40
E.	Adopted Budget	(II-E)	559,517.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	405,207.38
H.	Maximum Budget Limit	(II-H)	498,665.66
I.	Highest Budget Without a Vote	(II-I)	588,644.20
J.	Highest Budget	(II-J)	588,644.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	588,644.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,864.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		25,397.77
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	25,397.77	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,262.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		588,644.20
1.	BASE Budget Limit	(V-A1)	405,207.38	
2.	Over-BASE Budget	(V-A2)	183,436.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		189,978.04
1.	Direct State Aid Paid By State	(V-B1)	189,978.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,602.27
D.	At Risk Student	(V-D)		4,284.37
E.	Indian Education For All	(V-E)		1,443.36
F.	American Indian Achievement Gap	(V-F)		11,908.00
G.	Data For Achievement	(V-G)		1,381.98
H.	Special Education Allowable Cost Payment	(V-H)		10,944.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		82.81
1.	Actual Non-Levy Revenue	(V-J1)	82.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		155,582.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	76,106.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	79,475.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		405,207.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		183,436.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		183,436.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.53
1.	District Property Tax Levy Mills	(V-U1)	75.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		108.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

01 General Fund

Adopted Budget	0001	588,644.20

Budget Uses

Expenditure Budget	0002	588,644.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	189,978.04
Quality Educator	3111	29,602.27
At Risk Student	3112	4,284.37
Indian Education For All	3113	1,443.36
American Indian Achievement Gap	3114	11,908.00
State Special Education Allowable Cost Payment to Districts	3115	10,944.02
Data For Achievement	3116	1,381.98
State - Guaranteed Tax Base Aid	3120	76,106.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	82.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	79,475.81		
Over-BASE Levy	1110(c)	183,436.82		
District Tax Levy			1110	262,912.63
Total Estimated Revenues to Fund Adopted Budget			0004	588,644.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

10 Transportation Fund

Adopted Budget	0001	3,723.79

Budget Uses

Expenditure Budget	0002	3,723.79
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	3,723.79
Fund Balance for Budget	TFS48	4,463.55
Operating Reserve	0961	744.76
Unreserved Fund Balance Reappropriated	0970	3,718.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,723.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

13 Tuition Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,196.05
Unreserved Fund Balance Reappropriated	0970	3,196.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,802.95
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,517.79
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	21,517.79

Estimated Funding Sources

Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	88,432.21
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

28 Technology Fund

Adopted Budget	0001	111,313.22

Budget Uses

Expenditure Budget	0002	111,313.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,467.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,467.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	395.57
District Tax Levy	1110	28,350.00
District Mills	999	11.67
Total Estimated Revenues to Fund Adopted Budget	0004	111,313.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	77,883.27

Budget Uses

Expenditure Budget	0002	77,883.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,783.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,783.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,883.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 0404-36224845

0404 East Glacier Park Elem

61 Building Reserve Fund

Adopted Budget		0001	322,103.78

Budget Uses

Expenditure Budget		0002	322,103.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	255,423.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	255,423.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	300.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,125.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	6,255.00	
District Tax Levy		1110	51,255.00
District Mills		999	21.11
Building Reserve Voted Mills		0134	18.53
Building Reserve Permissive Mills		0135	2.58
Total Estimated Revenues to Fund Adopted Budget		0004	322,103.78

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	45,000.00	1	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,375	589	22,688,498

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kim Aarstad

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,876,651.21	950,822.74	10%	7.38%	0.00	10,793,502.39	2,083,148.82	91.79
10 Transportation	842,942.51	19,705.27	20%	2.34%	0.00	181,209.60	661,732.91	29.17
11 Bus Depreciation Reserve	328,578.96	0.00	N/A	0.00%	224,020.96	0.00	104,558.00	4.61
13 Tuition	602,253.64		N/A		297,098.15	0.00	305,155.49	13.45
14 Retirement	1,655,262.00	209,871.24	20%	12.68%	0.00	1,655,262.00		
17 Adult Education	75,675.01	0.00	35%	0.00%	50,007.01	3,000.00	22,668.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	429,269.09	0.00	N/A	0.00%	324,564.14	11,704.95	93,000.00	4.10
29 Flexibility	248,930.90	0.00	N/A	0.00%	116,169.17	82,832.98	49,928.75	2.20
61 Building Reserve	560,106.87	0.00	N/A	0.00%	340,906.87	123,896.00	95,304.00	4.20
Total of All Funds	17,619,670.19	1,180,399.25			1,352,766.30	12,851,407.92	3,415,495.97	150.52

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,343,512.50	0.00	20-9-438	0.00%	0.00	0.00	2,343,512.50	103.29
1	864,500.00	139,690.70	20-9-438	16.16%	0.08	0.00	864,499.92	38.10

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	1,063
M1	EAST HELENA 7-8	312
H1	EAST HELENA HS	589

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	6,071,781.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	500,211.04
D.	At Risk Student	(I-D)	48,310.71
E.	Indian Education For All	(I-E)	45,721.92
F.	American Indian Achievement Gap	(I-F)	26,106.00
G.	Data For Achievement	(I-G)	43,777.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	299,451.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	99,810.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	78,845.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	55,539.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,720
B.	BASE Budget Limit	(II-B)	10,188,570.87
C.	Maximum Budget Limit	(II-C)	12,623,781.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	11,075,215.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	11,990,006.61
H.	Maximum Budget Limit	(II-H)	14,846,429.08
I.	Highest Budget Without a Vote	(II-I)	12,876,651.21
J.	Highest Budget	(II-J)	14,846,429.08
K.	Highest Voted Amount	(II-K)	1,969,777.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,876,651.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		950,822.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		950,822.74

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	209,646.25	89,804.83	299,451.08
B.	Special Education RSBG to Coop	69,877.50	29,932.98	99,810.48
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	111,809.50	47,895.12	159,704.62

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	256,440.00	334,453.00	590,893.00
F.	100% Of Per Student Entitlement	8,582,668.60	4,409,843.00	12,992,511.60
		8,839,108.60	4,744,296.00	13,583,404.60
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,120,205.34	1,674,736.49	4,794,941.82
H.	Special Education in BASE@40%	111,809.50	47,895.12	159,704.62
I.	Subsidized BASE Amount	3,232,014.84	1,722,631.61	4,954,646.44
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,876,651.21
1.	BASE Budget Limit	(V-A1)	11,990,006.61	
2.	Over-BASE Budget	(V-A2)	886,644.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,071,781.85
1.	Direct State Aid Paid By State	(V-B1)	6,071,781.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		500,211.04
D.	At Risk Student	(V-D)		48,310.71
E.	Indian Education For All	(V-E)		45,721.92
F.	American Indian Achievement Gap	(V-F)		26,106.00
G.	Data For Achievement	(V-G)		43,777.56

H.	Special Education Allowable Cost Payment	(V-H)		299,451.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,675.30
1.	Actual Non-Levy Revenue	(V-J1)	6,675.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		3,500.00
L.	BASE Levy Requirements	(V-L)		4,944,471.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,723,966.93	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,220,504.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		11,990,006.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		24,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	24,000.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		862,644.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		886,644.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.65
T.	BASE Mills - High School	(V-T)		22.12
U.	Over-BASE Mills	(V-U)		38.02
1.	District Property Tax Levy Mills	(V-U1)	38.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

01 General Fund

Adopted Budget	0001	12,876,651.21

Budget Uses

Expenditure Budget	0002	12,876,651.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,071,781.85
Quality Educator	3111	500,211.04
At Risk Student	3112	48,310.71
Indian Education For All	3113	45,721.92
American Indian Achievement Gap	3114	26,106.00
State Special Education Allowable Cost Payment to Districts	3115	299,451.08
Data For Achievement	3116	43,777.56
State - Guaranteed Tax Base Aid	3120	3,723,966.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,675.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	24,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	3,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,220,504.22		
Over-BASE Levy	1110(c)	862,644.60		
District Tax Levy			1110	2,083,148.82
Total Estimated Revenues to Fund Adopted Budget			0004	12,876,651.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	842,942.51

Budget Uses

Expenditure Budget	0002	842,942.51
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	164,736.00
Contingency	0006	16,473.60
Over-Schedule	0011	661,732.91
Fund Balance for Budget	TFS48	19,705.27
Operating Reserve	0961	19,705.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	90,604.80
State - On-Schedule Transportation Reimbursement	3210	90,604.80
District Tax Levy	1110	661,732.91
District Mills	999	29.17
Total Estimated Revenues to Fund Adopted Budget	0004	842,942.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	328,578.96

Budget Uses

Expenditure Budget	0002	328,578.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	224,020.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,020.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	104,558.00
District Mills	999	4.61
Total Estimated Revenues to Fund Adopted Budget	0004	328,578.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Ford Transit T-350	2022	49,955.00	0.00	9,991.00	9,991.00
2022 Bluebird Bus	2022	164,750.00	0.00	32,950.00	32,950.00
2000 Vanhool Bus - Model C2045	2021	35,175.00	7,035.00	7,035.00	7,035.00
2003 BlueBird Bus	2021	8,000.00	1,600.00	1,600.00	1,600.00
2008 BlueBird Bus	2021	12,000.00	2,400.00	2,400.00	2,400.00
2012 Vanhool Bus	2021	80,160.00	16,032.00	16,032.00	16,032.00
2021 Bluebird Bus	2020	157,750.00	63,100.00	31,550.00	31,550.00
2005 Blue Bird	2017	15,000.00	12,000.00	3,000.00	3,000.00
2016 Blue Bird Bus	2015	126,500.00	189,750.00	N/A	NA
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	200,250.00	N/A	NA
2011 Bluebird Bus - 83 Pass	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus-76 Passenger	2011	96,400.00	144,600.00	N/A	NA
2010 Bluebird Bus	2009	123,500.00	185,250.00	N/A	NA
2007 Blue Bird/Bus J	2007	98,685.00	148,027.50	N/A	NA
2005 Bluebird Bus	2005	80,500.00	120,750.00	N/A	NA
Total					104,558.00

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

13 Tuition Fund

Adopted Budget	0001	602,253.64

Budget Uses

Expenditure Budget	0002	602,253.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297,098.15
Unreserved Fund Balance Reappropriated	0970	297,098.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	305,155.49
District Mills	999	13.45
Total Estimated Revenues to Fund Adopted Budget	0004	602,253.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

14 Retirement Fund

Adopted Budget	0001	1,655,262.00

Budget Uses

Expenditure Budget	0002	1,655,262.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	209,871.24
Operating Reserve	0961	209,871.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,655,262.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,655,262.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

17 Adult Education Fund

Adopted Budget	0001	75,675.01

Budget Uses

Expenditure Budget	0002	75,675.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,007.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,007.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	3,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,668.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,675.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	429,269.09

Budget Uses

Expenditure Budget	0002	429,269.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324,564.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324,564.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	11,704.95
District Tax Levy	1110	93,000.00
District Mills	999	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	429,269.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	248,930.90

Budget Uses

Expenditure Budget	0002	248,930.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,169.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,169.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	49,928.75
State - Advanced Opportunity Aid	3770	32,904.23
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	49,928.75
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	248,930.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

50 Debt Service Fund

1

Taxable Value		22,688,498.00
Adopted Budget	0001	864,500.00

Budget Uses

Expenditure Budget	0002	864,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,690.78
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	139,690.70
Unreserved Fund Balance Reappropriated	0970	0.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	864,499.92
Jurisdiction Mills	999	38.10
Total Estimated Revenues to Fund Adopted Budget	0004	864,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/27/2017	06/30/2037	12,000,000.00	9,255,000.00	505,000.00	359,000.00	500.00
Total Bond Requirements							864,500.00
Total Debt Service Requirements						0002	864,500.00

Budget Report
FY 2023

25 Lewis & Clark

Submit ID: 1240-05719726

1240 East Helena K-12

K-12 HS

Taxable Value		22,688,498.00
Adopted Budget	0001	2,343,512.50

Budget Uses

Expenditure Budget	0002	2,343,512.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,343,512.50
Jurisdiction Mills	999	103.29
Total Estimated Revenues to Fund Adopted Budget	0004	2,343,512.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/08/2018	06/30/2038	29,500,000.00	24,495,000.00	1,100,000.00	1,238,012.50	500.00
Total Bond Requirements							2,338,512.50

SIDs

Issue Type	Amount
Elementary	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	2,343,512.50

Budget Report
FY 2023

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-05719726

61 Building Reserve Fund

Adopted Budget		0001	560,106.87

Budget Uses

Expenditure Budget		0002	219,200.00
Add To Fund Balance		0003	340,906.87
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	340,906.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	340,906.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	123,896.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	95,304.00	
District Tax Levy		1110	95,304.00
District Mills		999	4.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.20
Total Estimated Revenues to Fund Adopted Budget		0004	560,106.87

Budget Report
FY 2023

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-75262404

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 97	N/A	29,977,298

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Tauck

(Signature) (Date)

Chairperson, School Trustees: Micheal Ashbrook

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-75262404

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	874,298.49	64,308.01	10%	7.36%	0.00	430,557.66	443,740.83	14.80
10 Transportation	160,000.00	0.00	20%	0.00%	9,982.34	44,903.85	105,113.81	3.51
11 Bus Depreciation Reserve	93,256.66	0.00	N/A	0.00%	55,929.26	300.00	37,027.40	1.24
13 Tuition	45,000.00		N/A		4,647.62	0.00	40,352.38	1.35
14 Retirement	145,000.00	0.00	20%	0.00%	40,407.54	104,592.46		
17 Adult Education	12,000.00	0.00	35%	0.00%	2,739.50	0.00	9,260.50	0.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,548.97	0.00	N/A	0.00%	4,860.67	688.30	16,000.00	0.53
29 Flexibility	17,480.99	0.00	N/A	0.00%	17,480.99	0.00	0.00	0.00
61 Building Reserve	38,419.98	0.00	N/A	0.00%	12,309.98	3,982.88	22,127.12	0.74
Total of All Funds	1,407,005.09	64,308.01			148,357.90	585,025.15	673,622.04	22.48

50 Debt Service **Tax Jurisdiction**								
Elem 2014	636,850.00	0.00	20-9-438	0.00%	4,722.23	0.00	632,127.77	21.09

Budget Report
FY 2023

06 Carter

Submit ID: 0087-75262404

0087 Ekalaka Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EKALAKA K-6	76 *
M1	EKALAKA 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	348,648.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,087.52
D.	At Risk Student	(I-D)	6,030.00
E.	Indian Education For All	(I-E)	2,258.16
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	2,162.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,342.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,726.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	101
B.	BASE Budget Limit	(II-B)	704,304.43
C.	Maximum Budget Limit	(II-C)	870,040.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	155,269.57
E.	Adopted Budget	(II-E)	864,074.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	705,062.11
H.	Maximum Budget Limit	(II-H)	874,298.49
I.	Highest Budget Without a Vote	(II-I)	869,132.61
J.	Highest Budget	(II-J)	874,298.49
K.	Highest Voted Amount	(II-K)	5,165.88
L.	Amount Approved on Ballot by Voters	(II-L)	5,465.88
M.	Adopted Budget	(II-M)	874,298.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,308.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,308.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		874,298.49
1.	BASE Budget Limit	(V-A1)	705,062.11	
2.	Over-BASE Budget	(V-A2)	169,236.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		348,648.82
1.	Direct State Aid Paid By State	(V-B1)	348,648.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,087.52
D.	At Risk Student	(V-D)		6,030.00
E.	Indian Education For All	(V-E)		2,258.16
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		2,162.13
H.	Special Education Allowable Cost Payment	(V-H)		17,342.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		854.33
1.	Actual Non-Levy Revenue	(V-J1)	854.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		283,304.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	283,304.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		705,062.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,799.99
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	8,799.99	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,436.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		169,236.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.35
1.	District Property Tax Levy Mills	(V-U1)	5.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-75262404

01 General Fund

Adopted Budget	0001	874,298.49

Budget Uses

Expenditure Budget	0002	874,298.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	348,648.82
Quality Educator	3111	43,087.52
At Risk Student	3112	6,030.00
Indian Education For All	3113	2,258.16
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	17,342.71
Data For Achievement	3116	2,162.13
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	716.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	137.34
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	8,799.99
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	283,304.44		
Over-BASE Levy	1110(c)	160,436.39		
District Tax Levy			1110	443,740.83
Total Estimated Revenues to Fund Adopted Budget			0004	874,298.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023
06 Carter

0087 Ekalaka Elem

Submit ID: 0087-75262404

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,903.85
Contingency	0006	4,000.00
Over-Schedule	0011	115,096.15
Fund Balance for Budget	TFS48	9,982.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,982.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,451.92
State - On-Schedule Transportation Reimbursement	3210	22,451.93
District Tax Levy	1110	105,113.81
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-75262404

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	93,256.66

Budget Uses

Expenditure Budget	0002	93,256.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,929.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,929.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,027.40
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	93,256.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	0.00	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	8,788.60	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	50,510.00	30,306.00	10,102.00	10,102.00
BUS#12 CHEVY Mini - Lic #166 VIN#3619	2017	28,937.50	23,150.00	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 VIN #9201	2017	47,642.00	38,113.60	9,528.40	9,528.40
BUS #1 THOMAS Mini 29 Pass. Lic#2122A Vin #7148 Black Hood	2014	26,684.00	40,026.00	N/A	NA
BUS#3 THOMAS Mini 16 Pass. Lic#2121A VIN#2472	2014	25,586.00	35,820.40	5,117.20	2,558.60
BUS#2 THOMAS - Lic #14 - VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					37,027.40

Budget Report
FY 2023
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-75262404

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,647.62
Unreserved Fund Balance Reappropriated	0970	4,647.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,352.38
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,407.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,407.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	104,592.46
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,739.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,739.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,260.50
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,548.97

Budget Uses

Expenditure Budget	0002	21,548.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,860.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,860.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	688.30
District Tax Levy	1110	16,000.00
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	21,548.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-75262404

29 Flexibility Fund

Adopted Budget	0001	17,480.99

Budget Uses

Expenditure Budget	0002	17,480.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,480.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,480.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,480.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-75262404

50 Debt Service Fund

Elem 2014

Taxable Value		29,977,298.00
Adopted Budget	0001	636,850.00

Budget Uses

Expenditure Budget	0002	636,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,722.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,722.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	632,127.77
Jurisdiction Mills	999	21.09
Total Estimated Revenues to Fund Adopted Budget	0004	636,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/26/2014	06/30/2024	5,600,000.00	625,000.00	605,000.00	31,400.00	450.00
Total Bond Requirements							636,850.00
Total Debt Service Requirements						0002	636,850.00

Budget Report
FY 2023
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-75262404

61 Building Reserve Fund

Adopted Budget		0001	38,419.98

Budget Uses

Expenditure Budget		0002	38,419.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,309.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,309.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,982.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,127.12	
District Tax Levy		1110	22,127.12
District Mills		999	0.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.74
Total Estimated Revenues to Fund Adopted Budget		0004	38,419.98

Budget Report
FY 2023

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-20101053

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	692	N/A	11,646,503

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Copeman

(Signature) (Date)

Chairperson, School Trustees: Luke Romo

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-20101053

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,127,957.37	298,925.10	10%	7.24%	0.00	3,718,779.25	409,178.12	35.12
10 Transportation	536,210.00	97,036.97	20%	18.10%	0.00	169,070.00	367,140.00	31.52
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	130,200.00		N/A		7,523.16	0.00	122,676.84	10.53
14 Retirement	562,681.00	112,536.20	20%	20.00%	14,916.78	547,764.22		
17 Adult Education	19,438.00	6,803.30	35%	35.00%	13,349.51	0.00	6,088.49	0.52
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,922.43	0.00	N/A	0.00%	0.00	3,922.43	0.00	0.00
29 Flexibility	128,630.00	0.00	N/A	0.00%	0.00	64,315.00	64,315.00	5.52
61 Building Reserve	182,019.02	0.00	N/A	0.00%	96,289.02	46,406.35	39,323.65	3.38
Total of All Funds	5,691,057.82	515,301.57			132,078.47	4,550,257.25	1,008,722.10	86.59

50 Debt Service Tax Jurisdiction								
8	1,521,781.26	0.00	20-9-438	0.00%	54,175.54	0.00	1,467,605.72	126.01

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0972-20101053

0972 Elder Grove Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELDER GROVE K-6	526
M1	ELDER GROVE 7-8	166

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,041,308.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	155,719.20
D.	At Risk Student	(I-D)	6,667.19
E.	Indian Education For All	(I-E)	16,109.76
F.	American Indian Achievement Gap	(I-F)	4,809.00
G.	Data For Achievement	(I-G)	15,424.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,437.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	35,167.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	39,631.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	643
B.	BASE Budget Limit	(II-B)	3,698,620.45
C.	Maximum Budget Limit	(II-C)	4,622,788.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,000.00
E.	Adopted Budget	(II-E)	3,788,620.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,017,957.37
H.	Maximum Budget Limit	(II-H)	5,017,457.29
I.	Highest Budget Without a Vote	(II-I)	4,127,957.37
J.	Highest Budget	(II-J)	5,017,457.29
K.	Highest Voted Amount	(II-K)	889,499.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,127,957.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		298,925.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		298,925.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,127,957.37
1.	BASE Budget Limit	(V-A1)	4,017,957.37	
2.	Over-BASE Budget	(V-A2)	110,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,041,308.42
1.	Direct State Aid Paid By State	(V-B1)	2,041,308.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		155,719.20
D.	At Risk Student	(V-D)		6,667.19
E.	Indian Education For All	(V-E)		16,109.76
F.	American Indian Achievement Gap	(V-F)		4,809.00
G.	Data For Achievement	(V-G)		15,424.68
H.	Special Education Allowable Cost Payment	(V-H)		108,437.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		711.00
1.	Actual Non-Levy Revenue	(V-J1)	711.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,668,770.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,289,592.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	379,178.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,017,957.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		80,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	80,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		110,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.58
1.	District Property Tax Levy Mills	(V-U1)	2.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-20101053

01 General Fund

Adopted Budget	0001	4,127,957.37

Budget Uses

Expenditure Budget	0002	4,127,957.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,041,308.42
Quality Educator	3111	155,719.20
At Risk Student	3112	6,667.19
Indian Education For All	3113	16,109.76
American Indian Achievement Gap	3114	4,809.00
State Special Education Allowable Cost Payment to Districts	3115	108,437.26
Data For Achievement	3116	15,424.68
State - Guaranteed Tax Base Aid	3120	1,289,592.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	500.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	211.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	80,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	379,178.12		
Over-BASE Levy	1110(c)	30,000.00		
District Tax Levy			1110	409,178.12
Total Estimated Revenues to Fund Adopted Budget			0004	4,127,957.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	536,210.00

Budget Uses

Expenditure Budget	0002	536,210.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	151,070.00
Contingency	0006	5,000.00
Over-Schedule	0011	380,140.00
Fund Balance for Budget	TFS48	97,036.97
Operating Reserve	0961	97,036.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	13,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	78,035.00
State - On-Schedule Transportation Reimbursement	3210	78,035.00
District Tax Levy	1110	367,140.00
District Mills	999	31.52
Total Estimated Revenues to Fund Adopted Budget	0004	536,210.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0972 Elder Grove Elem

Submit ID: 0972-20101053

13 Tuition Fund

Adopted Budget	0001	130,200.00

Budget Uses

Expenditure Budget	0002	130,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,523.16
Unreserved Fund Balance Reappropriated	0970	7,523.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	122,676.84
District Mills	999	10.53
Total Estimated Revenues to Fund Adopted Budget	0004	130,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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14 Retirement Fund

Adopted Budget	0001	562,681.00

Budget Uses

Expenditure Budget	0002	562,681.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,452.98
Operating Reserve	0961	112,536.20
Unreserved Fund Balance Reappropriated	0970	14,916.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	547,764.22
Total Estimated Revenues to Fund Adopted Budget	0004	562,681.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	19,438.00

Budget Uses

Expenditure Budget	0002	19,438.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,152.81
Operating Reserve	0961	6,803.30
Unreserved Fund Balance Reappropriated	0970	13,349.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,088.49
District Mills	999	0.52
Total Estimated Revenues to Fund Adopted Budget	0004	19,438.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,922.43

Budget Uses

Expenditure Budget	0002	3,922.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,922.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,922.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-20101053

29 Flexibility Fund

Adopted Budget	0001	128,630.00

Budget Uses

Expenditure Budget	0002	128,630.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	64,315.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	64,315.00
District Mills	999	5.52
Total Estimated Revenues to Fund Adopted Budget	0004	128,630.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-20101053

50 Debt Service Fund

8

Taxable Value		11,646,503.00
Adopted Budget	0001	1,521,781.26

Budget Uses

Expenditure Budget	0002	1,521,781.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,175.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,175.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,467,605.72
Jurisdiction Mills	999	126.01
Total Estimated Revenues to Fund Adopted Budget	0004	1,521,781.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	04/04/2013	06/30/2033	970,000.00	0.00	105,000.00	2,231.26	400.00
Elementary Bond	04/04/2013	06/30/2033	5,000,000.00	2,830,000.00	240,000.00	90,000.00	400.00
Elementary Bond	03/08/2018	06/30/2038	14,785,000.00	12,495,000.00	550,000.00	533,350.00	400.00
Total Bond Requirements							1,521,781.26

Total Debt Service Requirements	0002	1,521,781.26

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0972-20101053

0972 Elder Grove Elem

61 Building Reserve Fund

Adopted Budget		0001	182,019.02

Budget Uses

Expenditure Budget		0002	182,019.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,289.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,289.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,406.35
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,323.65	
District Tax Levy		1110	39,323.65
District Mills		999	3.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.38
Total Estimated Revenues to Fund Adopted Budget		0004	182,019.02

Budget Report
FY 2023

39 Powell

0719 Elliston Elem

Submit ID: 0719-44055719

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	1,457,427

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Thomas

(Signature) (Date)

Chairperson, School Trustees: Jailynn Meador

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

39 Powell

0719 Elliston Elem

Submit ID: 0719-44055719

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	199,399.26	14,494.02	10%	7.27%	0.00	113,006.04	86,393.22	59.27
10 Transportation	637.22	127.44	20%	20.00%	509.78	127.44	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	29,500.00	5,409.08	20%	18.34%	0.00	29,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,223.12	0.00	N/A	0.00%	3,066.28	156.84	0.00	0.00
29 Flexibility	7,176.58	0.00	N/A	0.00%	7,176.58	0.00	0.00	0.00
61 Building Reserve	6,615.20	0.00	N/A	0.00%	6,615.20	0.00	0.00	0.00
Total of All Funds	246,551.38	20,030.54			17,367.84	142,790.32	86,393.22	59.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

39 Powell

0719 Elliston Elem

Submit ID: 0719-44055719

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ELLISTON K-8 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,862.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,638.40
D.	At Risk Student	(I-D)	2,202.93
E.	Indian Education For All	(I-E)	488.88
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	468.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,201.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,067.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	548.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	149,069.73
C.	Maximum Budget Limit	(II-C)	185,253.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	36,184.17
E.	Adopted Budget	(II-E)	185,253.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	160,657.61
H.	Maximum Budget Limit	(II-H)	199,399.26
I.	Highest Budget Without a Vote	(II-I)	199,399.26
J.	Highest Budget	(II-J)	199,399.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	199,399.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		14,494.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,494.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		199,399.26
1.	BASE Budget Limit	(V-A1)	160,657.61	
2.	Over-BASE Budget	(V-A2)	38,741.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,862.75
1.	Direct State Aid Paid By State	(V-B1)	80,862.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,638.40
D.	At Risk Student	(V-D)		2,202.93
E.	Indian Education For All	(V-E)		488.88
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		468.09
H.	Special Education Allowable Cost Payment	(V-H)		3,201.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		65,565.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	17,914.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,651.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		160,657.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		38,741.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,741.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.58
1.	District Property Tax Levy Mills	(V-U1)	26.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	199,399.26

Budget Uses

Expenditure Budget	0002	199,399.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	80,862.75
Quality Educator	3111	7,638.40
At Risk Student	3112	2,202.93
Indian Education For All	3113	488.88
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	3,201.87
Data For Achievement	3116	468.09
State - Guaranteed Tax Base Aid	3120	17,914.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,651.57		
Over-BASE Levy	1110(c)	38,741.65		
District Tax Levy			1110	86,393.22
Total Estimated Revenues to Fund Adopted Budget			0004	199,399.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	637.22

Budget Uses

Expenditure Budget	0002	637.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	473.55
Contingency	0006	0.00
Over-Schedule	0011	163.67
Fund Balance for Budget	TFS48	637.22
Operating Reserve	0961	127.44
Unreserved Fund Balance Reappropriated	0970	509.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	127.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	637.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	29,500.00

Budget Uses

Expenditure Budget	0002	29,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,409.08
Operating Reserve	0961	5,409.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,223.12

Budget Uses

Expenditure Budget	0002	3,223.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,066.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,066.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	156.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,223.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,176.58

Budget Uses

Expenditure Budget	0002	7,176.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,176.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,176.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,176.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0719 Elliston Elem

Submit ID: 0719-44055719

61 Building Reserve Fund

Adopted Budget	0001	6,615.20

Budget Uses

Expenditure Budget	0002	6,615.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,615.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,615.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,615.20

Budget Report
FY 2023

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-22331294

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	413	N/A	29,580,973

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Hickethier

(Signature) (Date)

Chairperson, School Trustees: Monica Zieske

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-22331294

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,078,743.76	278,202.02	10%	9.04%	0.00	1,557,070.24	1,521,673.52	51.44
10 Transportation	179,577.00	30,657.44	20%	17.07%	0.00	62,013.60	117,563.40	3.97
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	83,000.00		N/A		0.00	0.00	83,000.00	2.81
14 Retirement	404,075.00	80,815.00	20%	20.00%	38,490.97	365,584.03		
17 Adult Education	29,032.00	10,161.20	35%	35.00%	12,367.88	0.00	16,664.12	0.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	103,962.82	0.00	N/A	0.00%	88,768.55	2,415.27	12,779.00	0.43
29 Flexibility	10.59	0.00	N/A	0.00%	10.59	0.00	0.00	0.00
61 Building Reserve	308,601.51	0.00	N/A	0.00%	249,051.51	8,333.57	51,216.43	1.73
Total of All Funds	4,187,002.68	399,835.66			388,689.50	1,995,416.71	1,802,896.47	60.94

50 Debt Service **Tax Jurisdiction**								
D23	1,098,318.08	0.00	20-9-438	0.00%	0.00	0.00	1,098,318.08	37.13

Budget Report
FY 2023

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-22331294

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELYSIAN K-6	323
M1	ELYSIAN 7-8	90

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,239,612.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,116.80
D.	At Risk Student	(I-D)	7,244.21
E.	Indian Education For All	(I-E)	9,614.64
F.	American Indian Achievement Gap	(I-F)	4,809.00
G.	Data For Achievement	(I-G)	9,205.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,970.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,988.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,006.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	405
B.	BASE Budget Limit	(II-B)	2,345,304.57
C.	Maximum Budget Limit	(II-C)	2,921,214.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	334,653.40
E.	Adopted Budget	(II-E)	2,679,957.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,474,090.36
H.	Maximum Budget Limit	(II-H)	3,079,102.20
I.	Highest Budget Without a Vote	(II-I)	2,808,743.76
J.	Highest Budget	(II-J)	3,079,102.20
K.	Highest Voted Amount	(II-K)	270,358.44
L.	Amount Approved on Ballot by Voters	(II-L)	270,000.00
M.	Adopted Budget	(II-M)	3,078,743.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		278,202.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		278,202.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,078,743.76
1.	BASE Budget Limit	(V-A1)	2,474,090.36	
2.	Over-BASE Budget	(V-A2)	604,653.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,239,612.75
1.	Direct State Aid Paid By State	(V-B1)	1,239,612.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,116.80
D.	At Risk Student	(V-D)		7,244.21
E.	Indian Education For All	(V-E)		9,614.64
F.	American Indian Achievement Gap	(V-F)		4,809.00
G.	Data For Achievement	(V-G)		9,205.77
H.	Special Education Allowable Cost Payment	(V-H)		62,970.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,310.96
1.	Actual Non-Levy Revenue	(V-J1)	2,310.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,010,206.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	93,186.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	917,020.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,474,090.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		604,653.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		604,653.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.44
1.	District Property Tax Levy Mills	(V-U1)	20.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

56 Yellowstone

0981 Elysian Elem

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01 General Fund

Adopted Budget	0001	3,078,743.76

Budget Uses

Expenditure Budget	0002	3,078,743.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,239,612.75
Quality Educator	3111	128,116.80
At Risk Student	3112	7,244.21
Indian Education For All	3113	9,614.64
American Indian Achievement Gap	3114	4,809.00
State Special Education Allowable Cost Payment to Districts	3115	62,970.11
Data For Achievement	3116	9,205.77
State - Guaranteed Tax Base Aid	3120	93,186.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,223.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	87.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	917,020.12		
Over-BASE Levy	1110(c)	604,653.40		
District Tax Levy			1110	1,521,673.52
Total Estimated Revenues to Fund Adopted Budget			0004	3,078,743.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	179,577.00

Budget Uses

Expenditure Budget	0002	179,577.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,194.80
Contingency	0006	2,818.80
Over-Schedule	0011	117,563.40
Fund Balance for Budget	TFS48	30,657.44
Operating Reserve	0961	30,657.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,006.80
State - On-Schedule Transportation Reimbursement	3210	31,006.80
District Tax Levy	1110	117,563.40
District Mills	999	3.97
Total Estimated Revenues to Fund Adopted Budget	0004	179,577.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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56 Yellowstone

0981 Elysian Elem

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13 Tuition Fund

Adopted Budget	0001	83,000.00

Budget Uses

Expenditure Budget	0002	83,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,000.00
District Mills	999	2.81
Total Estimated Revenues to Fund Adopted Budget	0004	83,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	404,075.00

Budget Uses

Expenditure Budget	0002	404,075.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,305.97
Operating Reserve	0961	80,815.00
Unreserved Fund Balance Reappropriated	0970	38,490.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	365,584.03
Total Estimated Revenues to Fund Adopted Budget	0004	404,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	29,032.00

Budget Uses

Expenditure Budget	0002	29,032.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,529.08
Operating Reserve	0961	10,161.20
Unreserved Fund Balance Reappropriated	0970	12,367.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,664.12
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	29,032.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	103,962.82

Budget Uses

Expenditure Budget	0002	103,962.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,768.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,768.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,415.27
District Tax Levy	1110	12,779.00
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	103,962.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10.59

Budget Uses

Expenditure Budget	0002	10.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

D23

Taxable Value		29,580,973.00
Adopted Budget	0001	1,098,318.08

Budget Uses

Expenditure Budget	0002	1,087,075.00
Add To Fund Balance	0003	11,243.08
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-11,243.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,098,318.08
Jurisdiction Mills	999	37.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,098,318.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	05/30/2013	06/30/2033	9,465,000.00	5,735,000.00	485,000.00	207,400.00	400.00
Elementary Bond	07/28/2022	06/30/2042	5,375,000.00	5,180,000.00	195,000.00	198,875.00	400.00
Total Bond Requirements							1,087,075.00
Total Debt Service Requirements						0002	1,087,075.00

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61 Building Reserve Fund

Adopted Budget		0001	308,601.51

Budget Uses

Expenditure Budget		0002	308,601.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	249,051.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	249,051.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,333.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	51,216.43	
District Tax Levy		1110	51,216.43
District Mills		999	1.73
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.73
Total Estimated Revenues to Fund Adopted Budget		0004	308,601.51

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	298	127	191,381,366

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginger Martello

(Signature) (Date)

Chairperson, School Trustees: Kyle Stone

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,681,137.48	360,024.89	10%	9.78%	0.00	1,735,306.81	1,945,830.67	10.16
10 Transportation	540,000.00	108,000.00	20%	20.00%	70,817.03	79,650.00	389,532.97	2.04
11 Bus Depreciation Reserve	568,808.75	0.00	N/A	0.00%	496,808.75	1,000.00	71,000.00	0.37
13 Tuition	130,000.00		N/A		28,782.40	100.00	101,117.60	0.53
14 Retirement	595,000.00	119,000.00	20%	20.00%	85,223.15	509,776.85		
17 Adult Education	265,000.00	0.00	35%	0.00%	52,054.89	7,150.00	205,795.11	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	719,555.08	0.00	N/A	0.00%	494,050.10	3,382.98	222,122.00	1.16
29 Flexibility	632,490.33	0.00	N/A	0.00%	631,290.33	1,200.00	0.00	0.00
61 Building Reserve	573,873.39	0.00	N/A	0.00%	497,543.39	13,338.47	62,991.53	0.33
Total of All Funds	7,705,865.03	587,024.89			2,356,570.04	2,350,905.11	2,998,389.88	15.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ENNIS K-6	235
M1	ENNIS 7-8	63
H1	ENNIS HS 9-12	127

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,494,200.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	134,178.91
D.	At Risk Student	(I-D)	6,377.74
E.	Indian Education For All	(I-E)	9,894.00
F.	American Indian Achievement Gap	(I-F)	2,061.00
G.	Data For Achievement	(I-G)	9,473.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	77,411.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,598.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	403
B.	BASE Budget Limit	(II-B)	2,782,046.54
C.	Maximum Budget Limit	(II-C)	3,467,742.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	684,048.56
E.	Adopted Budget	(II-E)	3,466,095.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,953,185.25
H.	Maximum Budget Limit	(II-H)	3,681,137.48
I.	Highest Budget Without a Vote	(II-I)	3,637,233.81
J.	Highest Budget	(II-J)	3,681,137.48
K.	Highest Voted Amount	(II-K)	43,903.67
L.	Amount Approved on Ballot by Voters	(II-L)	43,903.67
M.	Adopted Budget	(II-M)	3,681,137.48

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		360,024.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		360,024.89

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	54,600.45	22,811.09	77,411.54
B.	Special Education RSBG to Coop	15,144.36	6,454.14	21,598.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	27,897.92	11,706.09	39,604.02

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,875,536.50	965,517.50	2,841,054.00
		2,042,760.50	1,299,970.50	3,342,731.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	721,094.46	458,889.59	1,179,984.04
H.	Special Education in BASE@40%	27,897.92	11,706.09	39,604.02
I.	Subsidized BASE Amount	748,992.38	470,595.68	1,219,588.06
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,681,137.48
1.	BASE Budget Limit	(V-A1)	2,953,185.25	
2.	Over-BASE Budget	(V-A2)	727,952.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,494,200.75
1.	Direct State Aid Paid By State	(V-B1)	1,494,200.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		134,178.91
D.	At Risk Student	(V-D)		6,377.74
E.	Indian Education For All	(V-E)		9,894.00
F.	American Indian Achievement Gap	(V-F)		2,061.00
G.	Data For Achievement	(V-G)		9,473.25

H.	Special Education Allowable Cost Payment	(V-H)		77,411.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,709.62
	1. Actual Non-Levy Revenue	(V-J1)	1,709.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,217,878.44
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,217,878.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,953,185.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		727,952.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		727,952.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		3.88
T.	BASE Mills - High School	(V-T)		2.48
U.	Over-BASE Mills	(V-U)		3.80
	1. District Property Tax Levy Mills	(V-U1)	3.80	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		10.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,681,137.48

Budget Uses

Expenditure Budget	0002	3,681,137.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,494,200.75
Quality Educator	3111	134,178.91
At Risk Student	3112	6,377.74
Indian Education For All	3113	9,894.00
American Indian Achievement Gap	3114	2,061.00
State Special Education Allowable Cost Payment to Districts	3115	77,411.54
Data For Achievement	3116	9,473.25
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,709.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,217,878.44		
Over-BASE Levy	1110(c)	727,952.23		
District Tax Levy			1110	1,945,830.67
Total Estimated Revenues to Fund Adopted Budget			0004	3,681,137.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	540,000.00

Budget Uses

Expenditure Budget	0002	540,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,000.00
Contingency	0006	7,200.00
Over-Schedule	0011	460,800.00
Fund Balance for Budget	TFS48	178,817.03
Operating Reserve	0961	108,000.00
Unreserved Fund Balance Reappropriated	0970	70,817.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	450.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,600.00
State - On-Schedule Transportation Reimbursement	3210	39,600.00
District Tax Levy	1110	389,532.97
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	540,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	568,808.75

Budget Uses

Expenditure Budget	0002	568,808.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	496,808.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	496,808.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	71,000.00
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	568,808.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International	2021	86,006.82	17,201.36	17,201.36	5,000.00
2021 IC CE 59 PASSENGER BUS	2020	91,755.85	36,702.34	18,351.17	5,000.00
2019 International	2019	114,591.67	68,754.99	22,918.33	5,000.00
2015 ICCE 59 Passenger International	2015	77,514.00	46,508.40	15,502.80	5,000.00
2014 Bluebird	2014	72,800.00	43,680.00	14,560.00	5,000.00
2013 International	2013	90,818.87	54,491.31	18,163.77	5,000.00
2011 International Bus	2011	92,982.00	74,385.60	18,596.40	5,000.00
1999 Prevost	2006	180,000.00	216,000.00	36,000.00	36,000.00
Total					71,000.00

13 Tuition Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,782.40
Unreserved Fund Balance Reappropriated	0970	28,782.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	101,117.60
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	595,000.00

Budget Uses

Expenditure Budget	0002	595,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,223.15
Operating Reserve	0961	119,000.00
Unreserved Fund Balance Reappropriated	0970	85,223.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	509,776.85
Total Estimated Revenues to Fund Adopted Budget	0004	595,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,054.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,054.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	7,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	205,795.11
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	719,555.08

Budget Uses

Expenditure Budget	0002	719,555.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	494,050.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	494,050.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,882.98
District Tax Levy	1110	222,122.00
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	719,555.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	632,490.33

Budget Uses

Expenditure Budget	0002	632,490.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	631,290.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	631,290.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	632,490.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

Submit ID: 0546-63100472

0546 Ennis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	573,873.39

Budget Uses

Expenditure Budget		0002	573,873.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	497,543.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	497,543.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,338.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	62,991.53	
District Tax Levy		1110	62,991.53
District Mills		999	0.33
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.33
Total Estimated Revenues to Fund Adopted Budget		0004	573,873.39

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	496	N/A	15,204,239

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
27 Lincoln
0527 Eureka Elem

Submit ID: 0527-47725058

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,295,061.63	312,401.96	10%	9.48%	0.00	2,544,166.47	750,895.16	49.39
10 Transportation	322,163.06	64,432.61	20%	20.00%	397.28	120,383.65	201,382.13	13.25
11 Bus Depreciation Reserve	115,893.95	0.00	N/A	0.00%	67,672.95	0.00	48,221.00	3.17
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	580,896.99	116,179.40	20%	20.00%	29,280.34	551,616.65		
17 Adult Education	54,552.81	0.00	35%	0.00%	54,552.81	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,735.72	0.00	N/A	0.00%	33,792.51	2,943.21	0.00	0.00
29 Flexibility	59.79	0.00	N/A	0.00%	59.79	0.00	0.00	0.00
61 Building Reserve	270,057.06	0.00	N/A	0.00%	201,817.06	27,249.33	40,990.67	2.70
Total of All Funds	4,675,421.01	493,013.97			387,572.74	3,246,359.31	1,041,488.96	68.51

50 Debt Service **Tax Jurisdiction**								
04ElemBond	102,850.00	0.00	20-9-438	0.00%	12,517.68	0.00	90,332.32	5.94

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EUREKA K-6	358
M1	EUREKA 7-8	138

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,496,894.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	141,796.48
D.	At Risk Student	(I-D)	24,134.57
E.	Indian Education For All	(I-E)	11,546.88
F.	American Indian Achievement Gap	(I-F)	6,183.00
G.	Data For Achievement	(I-G)	11,055.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	100,831.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,250.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	484
B.	BASE Budget Limit	(II-B)	2,866,674.38
C.	Maximum Budget Limit	(II-C)	3,562,235.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,174.76
E.	Adopted Budget	(II-E)	3,146,849.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,014,886.87
H.	Maximum Budget Limit	(II-H)	3,745,137.35
I.	Highest Budget Without a Vote	(II-I)	3,295,061.63
J.	Highest Budget	(II-J)	3,745,137.35
K.	Highest Voted Amount	(II-K)	450,075.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,295,061.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		312,401.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		312,401.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,295,061.63
1.	BASE Budget Limit	(V-A1)	3,014,886.87	
2.	Over-BASE Budget	(V-A2)	280,174.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,496,894.33
1.	Direct State Aid Paid By State	(V-B1)	1,496,894.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		141,796.48
D.	At Risk Student	(V-D)		24,134.57
E.	Indian Education For All	(V-E)		11,546.88
F.	American Indian Achievement Gap	(V-F)		6,183.00
G.	Data For Achievement	(V-G)		11,055.84
H.	Special Education Allowable Cost Payment	(V-H)		100,831.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		943.53
1.	Actual Non-Levy Revenue	(V-J1)	943.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,221,500.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	750,780.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	470,720.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,014,886.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,174.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,174.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.43
1.	District Property Tax Levy Mills	(V-U1)	18.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

01 General Fund

Adopted Budget	0001	3,295,061.63

Budget Uses

Expenditure Budget	0002	3,295,061.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,496,894.33
Quality Educator	3111	141,796.48
At Risk Student	3112	24,134.57
Indian Education For All	3113	11,546.88
American Indian Achievement Gap	3114	6,183.00
State Special Education Allowable Cost Payment to Districts	3115	100,831.84
Data For Achievement	3116	11,055.84
State - Guaranteed Tax Base Aid	3120	750,780.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	943.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	470,720.40		
Over-BASE Levy	1110(c)	280,174.76		
District Tax Levy			1110	750,895.16
Total Estimated Revenues to Fund Adopted Budget			0004	3,295,061.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	322,163.06

Budget Uses

Expenditure Budget	0002	322,163.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,439.68
Contingency	0006	10,943.97
Over-Schedule	0011	201,779.41
Fund Balance for Budget	TFS48	64,829.89
Operating Reserve	0961	64,432.61
Unreserved Fund Balance Reappropriated	0970	397.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,191.82
State - On-Schedule Transportation Reimbursement	3210	60,191.83
District Tax Levy	1110	201,382.13
District Mills	999	13.25
Total Estimated Revenues to Fund Adopted Budget	0004	322,163.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	115,893.95

Budget Uses

Expenditure Budget	0002	115,893.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,672.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,672.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	48,221.00
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	115,893.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC INTEGRATED RE BUS #7467	2022	89,873.38	0.00	17,974.68	5,037.00
2021 IC CE BUS VIN #4314	2020	106,007.00	12,368.00	21,201.40	1,767.00
2020 IC BUS #2327	2019	101,702.00	15,442.00	20,340.40	7,267.00
2018 IC CE 72 PASS #1709	2018	96,907.14	40,379.00	19,381.43	9,691.00
2018 IC CE BUS VIN#0598	2018	85,801.00	25,740.00	17,160.20	8,580.00
2002 CHEV BUS #7391	2017	2,480.00	1,240.00	496.00	248.00
2016 IC CE 72 PASSENGER	2016	88,713.00	47,436.00	17,742.60	7,906.00
2015 IC CRP 72 PASSENGER	2015	86,889.00	54,827.80	17,377.80	7,725.00
Total					48,221.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

14 Retirement Fund

Adopted Budget	0001	580,896.99

Budget Uses

Expenditure Budget	0002	580,896.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145,459.74
Operating Reserve	0961	116,179.40
Unreserved Fund Balance Reappropriated	0970	29,280.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	551,616.65
Total Estimated Revenues to Fund Adopted Budget	0004	580,896.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	54,552.81

Budget Uses

Expenditure Budget	0002	54,552.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,552.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,552.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,552.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,735.72

Budget Uses

Expenditure Budget	0002	36,735.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,792.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,792.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,943.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,735.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59.79

Budget Uses

Expenditure Budget	0002	59.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

50 Debt Service Fund

04ElemBond

Taxable Value		15,204,239.00
Adopted Budget	0001	102,850.00

Budget Uses

Expenditure Budget	0002	102,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,517.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,517.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,332.32
Jurisdiction Mills	999	5.94
Total Estimated Revenues to Fund Adopted Budget	0004	102,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	12/18/2012	06/30/2023	925,000.00	10,000.00	100,000.00	2,500.00	350.00
Total Bond Requirements							102,850.00
Total Debt Service Requirements						0002	102,850.00

Budget Report
FY 2023

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-47725058

61 Building Reserve Fund

Adopted Budget		0001	270,057.06

Budget Uses

Expenditure Budget		0002	270,057.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	201,817.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	201,817.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,249.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,990.67	
District Tax Levy		1110	40,990.67
District Mills		999	2.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.70
Total Estimated Revenues to Fund Adopted Budget		0004	270,057.06

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	723	N/A	11,349,534

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Tamara Williams

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,358,693.56	523,557.75	10%	9.77%	0.00	4,275,513.84	1,083,179.72	95.45
10 Transportation	48,195.00	9,639.00	20%	20.00%	6,288.64	0.00	41,906.36	3.69
11 Bus Depreciation Reserve	178,488.22	0.00	N/A	0.00%	149,248.14	0.00	29,240.08	2.58
13 Tuition	459,148.89		N/A		12,035.80	0.00	447,113.09	39.39
14 Retirement	951,116.85	190,223.37	20%	20.00%	40,909.99	910,206.86		
17 Adult Education	5,000.00	0.00	35%	0.00%	4,710.45	0.00	289.55	0.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,037.08	0.00	N/A	0.00%	63,524.68	4,512.40	0.00	0.00
29 Flexibility	321,222.15	0.00	N/A	0.00%	124,892.15	98,165.00	98,165.00	8.65
61 Building Reserve	570,732.78	0.00	N/A	0.00%	476,752.78	61,910.10	32,069.90	2.83
Total of All Funds	7,960,634.53	723,420.12			878,362.63	5,350,308.20	1,731,963.70	152.62

50 Debt Service **Tax Jurisdiction**								
15-0339	287,500.00	0.00	20-9-438	0.00%	54,649.18	0.00	232,850.82	20.52

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EVERGREEN K-6	548
M1	EVERGREEN 7-8	175

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,129,253.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,970.56
D.	At Risk Student	(I-D)	67,139.92
E.	Indian Education For All	(I-E)	16,831.44
F.	American Indian Achievement Gap	(I-F)	8,473.00
G.	Data For Achievement	(I-G)	16,115.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	328,586.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	47,868.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	718
B.	BASE Budget Limit	(II-B)	4,472,801.77
C.	Maximum Budget Limit	(II-C)	5,589,350.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	736,398.40
E.	Adopted Budget	(II-E)	5,209,200.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,622,295.16
H.	Maximum Budget Limit	(II-H)	5,772,132.85
I.	Highest Budget Without a Vote	(II-I)	5,358,693.56
J.	Highest Budget	(II-J)	5,772,132.85
K.	Highest Voted Amount	(II-K)	413,439.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,358,693.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		523,557.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		523,557.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,358,693.56
1.	BASE Budget Limit	(V-A1)	4,622,295.16	
2.	Over-BASE Budget	(V-A2)	736,398.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,129,253.16
1.	Direct State Aid Paid By State	(V-B1)	2,129,253.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,970.56
D.	At Risk Student	(V-D)		67,139.92
E.	Indian Education For All	(V-E)		16,831.44
F.	American Indian Achievement Gap	(V-F)		8,473.00
G.	Data For Achievement	(V-G)		16,115.67
H.	Special Education Allowable Cost Payment	(V-H)		328,586.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,819.15
1.	Actual Non-Levy Revenue	(V-J1)	2,819.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,810,106.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,463,324.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	346,781.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,622,295.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		736,398.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		736,398.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.88
1.	District Property Tax Levy Mills	(V-U1)	64.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	5,358,693.56

Budget Uses

Expenditure Budget	0002	5,358,693.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,129,253.16
Quality Educator	3111	242,970.56
At Risk Student	3112	67,139.92
Indian Education For All	3113	16,831.44
American Indian Achievement Gap	3114	8,473.00
State Special Education Allowable Cost Payment to Districts	3115	328,586.18
Data For Achievement	3116	16,115.67
State - Guaranteed Tax Base Aid	3120	1,463,324.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,819.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	346,781.32		
Over-BASE Levy	1110(c)	736,398.40		
District Tax Levy			1110	1,083,179.72
Total Estimated Revenues to Fund Adopted Budget			0004	5,358,693.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,195.00

Budget Uses

Expenditure Budget	0002	48,195.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	48,195.00
Fund Balance for Budget	TFS48	15,927.64
Operating Reserve	0961	9,639.00
Unreserved Fund Balance Reappropriated	0970	6,288.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	41,906.36
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	48,195.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	178,488.22

Budget Uses

Expenditure Budget	0002	178,488.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,248.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,248.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,240.08
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	178,488.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 International Integrated CE	2019	100,154.22	60,092.52	20,030.84	20,030.84
INTERNATIONAL 72 PASSENGER	2015	92,092.35	128,929.29	18,418.47	9,209.24
2005 CHEV 18 PSNGR BUS	2005	42,314.00	63,471.00	N/A	NA
1HVBBABP6TH369965	1998	36,500.00	54,750.00	N/A	NA
1JGBJP1BXKV107739BUS	1990	29,705.00	44,557.50	N/A	NA
Total					29,240.08

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13 Tuition Fund

Adopted Budget	0001	459,148.89

Budget Uses

Expenditure Budget	0002	459,148.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,035.80
Unreserved Fund Balance Reappropriated	0970	12,035.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	447,113.09
District Mills	999	39.39
Total Estimated Revenues to Fund Adopted Budget	0004	459,148.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	951,116.85

Budget Uses

Expenditure Budget	0002	951,116.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	231,133.36
Operating Reserve	0961	190,223.37
Unreserved Fund Balance Reappropriated	0970	40,909.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	910,206.86
Total Estimated Revenues to Fund Adopted Budget	0004	951,116.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,710.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,710.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	289.55
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	68,037.08

Budget Uses

Expenditure Budget	0002	68,037.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,524.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,524.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,512.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,037.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	321,222.15

Budget Uses

Expenditure Budget	0002	321,222.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,892.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,892.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	98,165.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	98,165.00
District Mills	999	8.65
Total Estimated Revenues to Fund Adopted Budget	0004	321,222.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

15-0339

Taxable Value		11,349,534.00
Adopted Budget	0001	287,500.00

Budget Uses

Expenditure Budget	0002	287,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,649.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,649.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	232,850.82
Jurisdiction Mills	999	20.52
Total Estimated Revenues to Fund Adopted Budget	0004	287,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	06/13/2013	06/30/2023	2,435,000.00	0.00	280,000.00	7,000.00	500.00
Total Bond Requirements							287,500.00
Total Debt Service Requirements						0002	287,500.00

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61 Building Reserve Fund

Adopted Budget		0001	570,732.78

Budget Uses

Expenditure Budget		0002	570,732.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	476,752.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	476,752.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	61,910.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,069.90	
District Tax Levy		1110	32,069.90
District Mills		999	2.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.83
Total Estimated Revenues to Fund Adopted Budget		0004	570,732.78

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	206	N/A	3,551,595

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,612,732.81	242,112.26	10%	15.01%	9,238.26	1,195,852.94	407,641.61	114.76
10 Transportation	170,000.00	34,000.00	20%	20.00%	1,510.50	43,697.46	124,792.04	35.14
11 Bus Depreciation Reserve	478,754.26	0.00	N/A	0.00%	418,326.06	0.00	60,428.20	17.01
13 Tuition	60,000.00		N/A		0.00	0.00	60,000.00	16.89
14 Retirement	215,069.00	36,965.26	20%	17.19%	0.00	215,069.00		
17 Adult Education	3,905.60	0.00	35%	0.00%	3,905.60	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,647.68	0.00	N/A	0.00%	373.48	1,274.20	0.00	0.00
29 Flexibility	166,896.64	0.00	N/A	0.00%	151,645.32	15,251.32	0.00	0.00
61 Building Reserve	107,701.15	0.00	N/A	0.00%	70,371.15	28,454.86	8,875.14	2.50
Total of All Funds	2,816,707.14	313,077.52			655,370.37	1,499,599.78	661,736.99	186.30

50 Debt Service **Tax Jurisdiction**								
BE	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRFIELD K-6	163
M1	FAIRFIELD 7-8	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	654,497.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,749.20
D.	At Risk Student	(I-D)	8,205.16
E.	Indian Education For All	(I-E)	4,795.68
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	4,591.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,408.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,468.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,739.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	203
B.	BASE Budget Limit	(II-B)	1,253,755.70
C.	Maximum Budget Limit	(II-C)	1,556,992.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,258.93
E.	Adopted Budget	(II-E)	1,560,599.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,305,235.62
H.	Maximum Budget Limit	(II-H)	1,612,732.81
I.	Highest Budget Without a Vote	(II-I)	1,612,732.81
J.	Highest Budget	(II-J)	1,612,732.81
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,612,732.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		161,273.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		80,838.98
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	80,838.98	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,238.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	9,238.26	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		251,350.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,612,732.81
1.	BASE Budget Limit	(V-A1)	1,305,235.62	
2.	Over-BASE Budget	(V-A2)	307,497.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		654,497.35
1.	Direct State Aid Paid By State	(V-B1)	654,497.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,749.20
D.	At Risk Student	(V-D)		8,205.16
E.	Indian Education For All	(V-E)		4,795.68
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		4,591.74
H.	Special Education Allowable Cost Payment	(V-H)		31,408.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,344.57
1.	Actual Non-Levy Revenue	(V-J1)	1,344.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		532,269.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	422,886.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,382.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,305,235.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		9,238.26
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	9,238.26	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,258.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		307,497.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		83.98
1.	District Property Tax Levy Mills	(V-U1)	83.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		114.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,612,732.81

Budget Uses

Expenditure Budget	0002	1,612,732.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,238.26
Direct State Aid	3110	654,497.35
Quality Educator	3111	66,749.20
At Risk Student	3112	8,205.16
Indian Education For All	3113	4,795.68
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	31,408.82
Data For Achievement	3116	4,591.74
State - Guaranteed Tax Base Aid	3120	422,886.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	912.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	431.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,382.68		
Over-BASE Levy	1110(c)	298,258.93		
District Tax Levy			1110	407,641.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,612,732.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,724.96
Contingency	0006	3,972.50
Over-Schedule	0011	126,302.54
Fund Balance for Budget	TFS48	35,510.50
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	1,510.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,848.73
State - On-Schedule Transportation Reimbursement	3210	21,848.73
District Tax Levy	1110	124,792.04
District Mills	999	35.14
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	478,754.26

Budget Uses

Expenditure Budget	0002	478,754.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	418,326.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	418,326.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,428.20
District Mills	999	17.01
Total Estimated Revenues to Fund Adopted Budget	0004	478,754.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Chevrolet Thomas VIN2004	2020	37,926.50	15,170.60	7,585.30	7,585.30
2018 Thomas VIN9649	2018	53,990.00	43,192.00	10,798.00	10,798.00
2019 Thomas VIN5888	2018	52,499.00	41,999.20	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	84,000.00	18,800.00	18,800.00
2016 Freightliner VIN7594	2016	40,212.50	48,255.00	8,042.50	8,042.50
2015 Thomas VIN3001	2015	47,026.00	65,836.40	9,405.20	4,702.60
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
2011 Blue Bird VIN5428	2011	37,250.00	55,875.00	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
MCI G4500 Motor Coach VIN0164	2008	140,000.00	210,000.00	N/A	NA
Total					60,428.20

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	16.89
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	215,069.00

Budget Uses

Expenditure Budget	0002	215,069.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,965.26
Operating Reserve	0961	36,965.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	215,069.00
Total Estimated Revenues to Fund Adopted Budget	0004	215,069.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,905.60

Budget Uses

Expenditure Budget	0002	3,905.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,905.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,905.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,905.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,647.68

Budget Uses

Expenditure Budget	0002	1,647.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	373.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	373.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,274.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,647.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	166,896.64

Budget Uses

Expenditure Budget	0002	166,896.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	151,645.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,645.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	13,540.00
State - Advanced Opportunity Aid	3770	1,711.32
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	166,896.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
BE

Taxable Value		3,551,595.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	107,701.15

Budget Uses

Expenditure Budget		0002	107,701.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,371.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,371.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,454.86
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,875.14	
District Tax Levy		1110	8,875.14
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	107,701.15

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	126	5,180,879

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,439,657.68	179,014.69	10%	12.43%	0.00	1,040,353.74	399,303.94	77.08
10 Transportation	185,000.00	37,000.00	20%	20.00%	10,788.69	43,697.46	130,513.85	25.19
11 Bus Depreciation Reserve	457,226.57	0.00	N/A	0.00%	401,500.97	0.00	55,725.60	10.76
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	223,847.00	44,769.40	20%	20.00%	12,626.65	211,220.35		
17 Adult Education	25,909.63	9,068.37	35%	35.00%	16,841.26	0.00	9,068.37	1.75
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,087.31	0.00	N/A	0.00%	990.07	1,097.24	0.00	0.00
29 Flexibility	185,267.34	0.00	N/A	0.00%	158,594.89	26,672.45	0.00	0.00
61 Building Reserve	84,934.03	0.00	N/A	0.00%	55,964.03	23,154.13	5,815.87	1.12
Total of All Funds	2,603,929.56	269,852.46			657,306.56	1,346,195.37	600,427.63	115.90

50 Debt Service **Tax Jurisdiction**								
BH	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRFIELD HS 9-12 126 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	577,702.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,864.80
D.	At Risk Student	(I-D)	3,075.18
E.	Indian Education For All	(I-E)	2,933.28
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	2,808.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,906.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,301.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,464.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	127
B.	BASE Budget Limit	(II-B)	1,098,215.05
C.	Maximum Budget Limit	(II-C)	1,360,954.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	323,064.55
E.	Adopted Budget	(II-E)	1,421,279.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,123,964.86
H.	Maximum Budget Limit	(II-H)	1,391,267.55
I.	Highest Budget Without a Vote	(II-I)	1,439,657.68
J.	Highest Budget	(II-J)	1,439,657.68
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,439,657.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,965.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		35,048.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	35,048.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		179,014.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,439,657.68
1.	BASE Budget Limit	(V-A1)	1,123,964.86	
2.	Over-BASE Budget	(V-A2)	315,692.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		577,702.58
1.	Direct State Aid Paid By State	(V-B1)	577,702.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,864.80
D.	At Risk Student	(V-D)		3,075.18
E.	Indian Education For All	(V-E)		2,933.28
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		2,808.54
H.	Special Education Allowable Cost Payment	(V-H)		18,906.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,745.48
1.	Actual Non-Levy Revenue	(V-J1)	3,745.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		462,554.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	378,943.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	83,611.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,123,964.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		315,692.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		315,692.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.15
U.	Over-BASE Mills	(V-U)		60.93
1.	District Property Tax Levy Mills	(V-U1)	60.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,439,657.68

Budget Uses

Expenditure Budget	0002	1,439,657.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	577,702.58
Quality Educator	3111	50,864.80
At Risk Student	3112	3,075.18
Indian Education For All	3113	2,933.28
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	18,906.28
Data For Achievement	3116	2,808.54
State - Guaranteed Tax Base Aid	3120	378,943.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	503.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,242.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	83,611.12		
Over-BASE Levy	1110(c)	315,692.82		
District Tax Levy			1110	399,303.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,439,657.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,724.96
Contingency	0006	3,972.50
Over-Schedule	0011	141,302.54
Fund Balance for Budget	TFS48	47,788.69
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	10,788.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,848.73
State - On-Schedule Transportation Reimbursement	3210	21,848.73
District Tax Levy	1110	130,513.85
District Mills	999	25.19
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	457,226.57

Budget Uses

Expenditure Budget	0002	457,226.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	401,500.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	401,500.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,725.60
District Mills	999	10.76
Total Estimated Revenues to Fund Adopted Budget	0004	457,226.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Chevrolet Thomas VIN2004	2020	37,926.50	15,170.60	7,585.30	7,585.30
2018 Thomas VIN9649	2018	53,990.00	37,793.00	10,798.00	10,798.00
2019 Thomas VIN5888	2018	52,499.00	36,749.30	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	84,000.00	18,800.00	18,800.00
2016 Freightliner VIN7594	2016	40,212.50	48,255.00	8,042.50	8,042.50
2015 Thomas VIN3001	2015	47,026.00	70,539.00	N/A	NA
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
2011 Blue Bird VIN5428	2011	37,250.00	55,875.00	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
MCI G4500 Motor Coach VIN0164	2008	140,000.00	210,000.00	N/A	NA
Total					55,725.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	223,847.00

Budget Uses

Expenditure Budget	0002	223,847.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,396.05
Operating Reserve	0961	44,769.40
Unreserved Fund Balance Reappropriated	0970	12,626.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	211,220.35
Total Estimated Revenues to Fund Adopted Budget	0004	223,847.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,909.63

Budget Uses

Expenditure Budget	0002	25,909.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,909.63
Operating Reserve	0961	9,068.37
Unreserved Fund Balance Reappropriated	0970	16,841.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,068.37
District Mills	999	1.75
Total Estimated Revenues to Fund Adopted Budget	0004	25,909.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,087.31

Budget Uses

Expenditure Budget	0002	2,087.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	990.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	990.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,097.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,087.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	185,267.34

Budget Uses

Expenditure Budget	0002	185,267.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,594.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,594.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	17,771.25
State - Advanced Opportunity Aid	3770	8,901.20
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	185,267.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
BH

Taxable Value		5,180,879.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	84,934.03

Budget Uses

Expenditure Budget		0002	84,934.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,964.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,964.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,154.13
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,815.87	
District Tax Levy		1110	5,815.87
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	84,934.03

Budget Report
FY 2023

15 Flathead

Submit ID: 0308-12989520

0308 Fair-Mont-Egan Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 165	N/A	4,006,130

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trista Johnson

(Signature) (Date)

Chairperson, School Trustees: Mark Siderius

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

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0308 Fair-Mont-Egan Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,255,025.24	121,077.04	10%	9.65%	0.00	977,955.05	277,070.19	69.17
10 Transportation	22,087.86	4,417.57	20%	20.00%	5,680.30	767.86	15,639.70	3.90
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	95,834.82		N/A		2,689.04	0.00	93,145.78	23.25
14 Retirement	243,222.25	48,644.45	20%	20.00%	19,167.20	224,055.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,161.57	0.00	N/A	0.00%	23,093.29	1,068.28	6,000.00	1.50
29 Flexibility	26,658.43	0.00	N/A	0.00%	26,558.43	100.00	0.00	0.00
61 Building Reserve	166,802.90	0.00	N/A	0.00%	132,772.90	22,516.67	11,513.33	2.87
Total of All Funds	1,839,793.07	174,139.06			209,961.16	1,226,462.91	403,369.00	100.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0308 Fair-Mont-Egan Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIR-MONT-EGAN K-6	128	*
M1	FAIR-MONT-EGAN 7-8	37	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	541,254.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,787.20
D.	At Risk Student	(I-D)	3,157.71
E.	Indian Education For All	(I-E)	3,841.20
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	3,677.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,728.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,673.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,203.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,084,666.54
C.	Maximum Budget Limit	(II-C)	1,351,212.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,726.19
E.	Adopted Budget	(II-E)	1,245,392.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,094,299.05
H.	Maximum Budget Limit	(II-H)	1,358,912.38
I.	Highest Budget Without a Vote	(II-I)	1,255,025.24
J.	Highest Budget	(II-J)	1,358,912.38
K.	Highest Voted Amount	(II-K)	103,887.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,255,025.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,077.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,077.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,255,025.24
1.	BASE Budget Limit	(V-A1)	1,094,299.05	
2.	Over-BASE Budget	(V-A2)	160,726.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		541,254.16
1.	Direct State Aid Paid By State	(V-B1)	541,254.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,787.20
D.	At Risk Student	(V-D)		3,157.71
E.	Indian Education For All	(V-E)		3,841.20
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		3,677.85
H.	Special Education Allowable Cost Payment	(V-H)		29,728.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		603.18
1.	Actual Non-Levy Revenue	(V-J1)	603.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		441,791.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	325,447.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	116,344.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,094,299.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,726.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,726.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.12
1.	District Property Tax Levy Mills	(V-U1)	40.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

15 Flathead

Submit ID: 0308-12989520

0308 Fair-Mont-Egan Elem

01 General Fund

Adopted Budget	0001	1,255,025.24

Budget Uses

Expenditure Budget	0002	1,255,025.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	541,254.16
Quality Educator	3111	69,787.20
At Risk Student	3112	3,157.71
Indian Education For All	3113	3,841.20
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	29,728.60
Data For Achievement	3116	3,677.85
State - Guaranteed Tax Base Aid	3120	325,447.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	603.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	116,344.00		
Over-BASE Levy	1110(c)	160,726.19		
District Tax Levy			1110	277,070.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,255,025.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	22,087.86

Budget Uses

Expenditure Budget	0002	22,087.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	667.86
Contingency	0006	100.00
Over-Schedule	0011	21,320.00
Fund Balance for Budget	TFS48	10,097.87
Operating Reserve	0961	4,417.57
Unreserved Fund Balance Reappropriated	0970	5,680.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	383.93
State - On-Schedule Transportation Reimbursement	3210	383.93
District Tax Levy	1110	15,639.70
District Mills	999	3.90
Total Estimated Revenues to Fund Adopted Budget	0004	22,087.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
15 Flathead
0308 Fair-Mont-Egan Elem

Submit ID: 0308-12989520

13 Tuition Fund

Adopted Budget	0001	95,834.82

Budget Uses

Expenditure Budget	0002	95,834.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,689.04
Unreserved Fund Balance Reappropriated	0970	2,689.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,145.78
District Mills	999	23.25
Total Estimated Revenues to Fund Adopted Budget	0004	95,834.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0308 Fair-Mont-Egan Elem

Submit ID: 0308-12989520

14 Retirement Fund

Adopted Budget	0001	243,222.25

Budget Uses

Expenditure Budget	0002	243,222.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,811.65
Operating Reserve	0961	48,644.45
Unreserved Fund Balance Reappropriated	0970	19,167.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	224,055.05
Total Estimated Revenues to Fund Adopted Budget	0004	243,222.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,161.57

Budget Uses

Expenditure Budget	0002	30,161.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,093.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,093.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,068.28
District Tax Levy	1110	6,000.00
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	30,161.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	26,658.43

Budget Uses

Expenditure Budget	0002	26,658.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,558.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,558.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,658.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0308-12989520

0308 Fair-Mont-Egan Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0308-12989520

0308 Fair-Mont-Egan Elem

61 Building Reserve Fund

Adopted Budget		0001	166,802.90

Budget Uses

Expenditure Budget		0002	166,802.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	132,772.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	132,772.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,516.67
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,513.33	
District Tax Levy		1110	11,513.33
District Mills		999	2.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.87
Total Estimated Revenues to Fund Adopted Budget		0004	166,802.90

Budget Report
FY 2023

42 Richland

0750 Fairview Elem

Submit ID: 0750-07949340

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 182	N/A	7,629,093

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jacki Young

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0750 Fairview Elem

Submit ID: 0750-07949340

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,561,191.40	0.00	10%	0.00%	13,314.59	1,173,122.49	374,754.32	49.13
10 Transportation	450,000.00	0.00	20%	0.00%	142,398.43	48,645.17	258,956.40	33.94
11 Bus Depreciation Reserve	299,451.80	0.00	N/A	0.00%	201,840.90	0.00	97,610.90	12.79
13 Tuition	15,661.11		N/A		15,516.05	0.00	145.06	0.02
14 Retirement	305,715.00	0.00	20%	0.00%	151,877.55	153,837.45		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,668.27	0.00	N/A	0.00%	3,470.18	1,198.09	0.00	0.00
29 Flexibility	1,591,912.11	0.00	N/A	0.00%	591,912.11	1,000,000.00	0.00	0.00
61 Building Reserve	1,076,190.19	0.00	N/A	0.00%	40,400.19	1,015,790.00	20,000.00	2.62
Total of All Funds	5,304,789.88	0.00			1,160,730.00	3,392,593.20	751,466.68	98.50

50 Debt Service Tax Jurisdiction								
13	149,250.00	0.00	20-9-438	0.00%	753,448.43	150,500.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0750 Fairview Elem

Submit ID: 0750-07949340

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRVIEW K-6	141 *
M1	FAIRVIEW 7-8	41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	589,358.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,216.96
D.	At Risk Student	(I-D)	5,565.67
E.	Indian Education For All	(I-E)	4,236.96
F.	American Indian Achievement Gap	(I-F)	3,435.00
G.	Data For Achievement	(I-G)	4,056.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,625.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,741.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,943.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	189
B.	BASE Budget Limit	(II-B)	1,211,823.67
C.	Maximum Budget Limit	(II-C)	1,509,631.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	120,329.12
E.	Adopted Budget	(II-E)	1,542,152.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,227,264.06
H.	Maximum Budget Limit	(II-H)	1,525,979.09
I.	Highest Budget Without a Vote	(II-I)	1,561,191.40
J.	Highest Budget	(II-J)	1,561,191.40
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,561,191.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,314.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,314.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,314.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,561,191.40
1.	BASE Budget Limit	(V-A1)	1,227,264.06	
2.	Over-BASE Budget	(V-A2)	333,927.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		589,358.77
1.	Direct State Aid Paid By State	(V-B1)	589,358.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,216.96
D.	At Risk Student	(V-D)		5,565.67
E.	Indian Education For All	(V-E)		4,236.96
F.	American Indian Achievement Gap	(V-F)		3,435.00
G.	Data For Achievement	(V-G)		4,056.78
H.	Special Education Allowable Cost Payment	(V-H)		49,625.34
I.	Remaining Fund Balance Available	(V-I)		13,314.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		98,855.89
1.	Actual Non-Levy Revenue	(V-J1)	855.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	98,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		376,598.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	123,771.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	252,826.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,227,264.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		212,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	212,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,927.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,927.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.98
1.	District Property Tax Levy Mills	(V-U1)	15.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

42 Richland

0750 Fairview Elem

Submit ID: 0750-07949340

01 General Fund

Adopted Budget	0001	1,561,191.40

Budget Uses

Expenditure Budget	0002	1,561,191.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,314.59
Direct State Aid	3110	589,358.77
Quality Educator	3111	82,216.96
At Risk Student	3112	5,565.67
Indian Education For All	3113	4,236.96
American Indian Achievement Gap	3114	3,435.00
State Special Education Allowable Cost Payment to Districts	3115	49,625.34
Data For Achievement	3116	4,056.78
State - Guaranteed Tax Base Aid	3120	123,771.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	791.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	64.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	98,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	212,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	252,826.98		
Over-BASE Levy	1110(c)	121,927.34		
District Tax Levy			1110	374,754.32
Total Estimated Revenues to Fund Adopted Budget			0004	1,561,191.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,222.88
Contingency	0006	4,422.29
Over-Schedule	0011	401,354.83
Fund Balance for Budget	TFS48	142,398.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,398.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,322.58
State - On-Schedule Transportation Reimbursement	3210	24,322.59
District Tax Levy	1110	258,956.40
District Mills	999	33.94
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	299,451.80

Budget Uses

Expenditure Budget	0002	299,451.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,840.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,840.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	97,610.90
District Mills	999	12.79
Total Estimated Revenues to Fund Adopted Budget	0004	299,451.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	239,236.50	20,000.00	47,847.30	47,847.30
2017 Short Bus	2017	39,075.00	36,260.00	7,815.00	7,815.00
2008 MCI	2008	209,743.00	256,691.60	41,948.60	41,948.60
Total					97,610.90

13 Tuition Fund

Adopted Budget	0001	15,661.11

Budget Uses

Expenditure Budget	0002	15,661.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,516.05
Unreserved Fund Balance Reappropriated	0970	15,516.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	145.06
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	15,661.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	305,715.00

Budget Uses

Expenditure Budget	0002	305,715.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	151,877.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,877.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	153,837.45
Total Estimated Revenues to Fund Adopted Budget	0004	305,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

0750 Fairview Elem

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,668.27

Budget Uses

Expenditure Budget	0002	4,668.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,470.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,470.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,198.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,668.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0750 Fairview Elem

Submit ID: 0750-07949340

29 Flexibility Fund

Adopted Budget	0001	1,591,912.11

Budget Uses

Expenditure Budget	0002	1,591,912.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	591,912.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	591,912.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,591,912.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
13

Taxable Value		7,629,093.00
Adopted Budget	0001	149,250.00

Budget Uses

Expenditure Budget	0002	149,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	753,448.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	753,448.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	754,698.43

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/19/2017	06/30/2032	1,750,000.00	1,135,000.00	110,000.00	38,750.00	500.00
Total Bond Requirements							149,250.00

Total Debt Service Requirements	0002	149,250.00

Budget Report
FY 2023

42 Richland

0750 Fairview Elem

Submit ID: 0750-07949340

61 Building Reserve Fund

Adopted Budget		0001	1,076,190.19

Budget Uses

Expenditure Budget		0002	1,076,190.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,400.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,400.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,790.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	2.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.62
Total Estimated Revenues to Fund Adopted Budget		0004	1,076,190.19

Budget Report
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42 Richland

0751 Fairview H S

Submit ID: 0751-47026606

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	125	8,593,514

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jacki Young

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0751 Fairview H S

Submit ID: 0751-47026606

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,411,184.25	0.00	10%	0.00%	10,587.78	1,121,759.91	278,836.56	32.43
10 Transportation	240,000.00	0.00	20%	0.00%	85,462.81	12,161.29	142,375.90	16.57
11 Bus Depreciation Reserve	345,666.04	0.00	N/A	0.00%	252,161.14	0.00	93,504.90	10.88
13 Tuition	0.00		N/A		14,535.87	0.00	0.00	0.00
14 Retirement	294,875.00	0.00	20%	0.00%	155,216.34	139,658.66		
17 Adult Education	27,000.00	0.00	35%	0.00%	9,674.30	0.00	17,325.70	2.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,311.96	0.00	N/A	0.00%	3,212.28	1,099.68	0.00	0.00
29 Flexibility	2,064,782.79	0.00	N/A	0.00%	1,064,782.79	1,000,000.00	0.00	0.00
61 Building Reserve	1,068,101.32	0.00	N/A	0.00%	39,461.32	1,013,640.00	15,000.00	1.75
Total of All Funds	5,455,921.36	0.00			1,635,094.63	3,288,319.54	547,043.06	63.65

50 Debt Service Tax Jurisdiction								
3	149,250.00	0.00	20-9-438	0.00%	761,268.81	150,500.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0751 Fairview H S

Submit ID: 0751-47026606

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRVIEW HS 9-12 125

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	574,318.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,684.32
D.	At Risk Student	(I-D)	1,893.37
E.	Indian Education For All	(I-E)	2,910.00
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	2,786.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,392.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,352.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,780.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	1,091,817.06
C.	Maximum Budget Limit	(II-C)	1,362,366.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,415.81
E.	Adopted Budget	(II-E)	1,386,090.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,126,459.47
H.	Maximum Budget Limit	(II-H)	1,403,072.34
I.	Highest Budget Without a Vote	(II-I)	1,411,184.25
J.	Highest Budget	(II-J)	1,411,184.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,411,184.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			10,587.78
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	10,587.78		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			10,587.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,411,184.25
	1. BASE Budget Limit	(V-A1)	1,126,459.47	
	2. Over-BASE Budget	(V-A2)	284,724.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		574,318.12
	1. Direct State Aid Paid By State	(V-B1)	574,318.12	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,684.32
D.	At Risk Student	(V-D)		1,893.37
E.	Indian Education For All	(V-E)		2,910.00
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		2,786.25
H.	Special Education Allowable Cost Payment	(V-H)		26,392.95
I.	Remaining Fund Balance Available	(V-I)		10,587.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		845.90
	1. Actual Non-Levy Revenue	(V-J1)	845.90	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		449,933.56
	1. State - Guaranteed Tax Base Aid	(V-L1)	171,097.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	278,836.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,121,184.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		290,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	290,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		290,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		32.43
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

42 Richland

0751 Fairview H S

Submit ID: 0751-47026606

01 General Fund

Adopted Budget	0001	1,411,184.25

Budget Uses

Expenditure Budget	0002	1,411,184.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,587.78
Direct State Aid	3110	574,318.12
Quality Educator	3111	49,684.32
At Risk Student	3112	1,893.37
Indian Education For All	3113	2,910.00
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	26,392.95
Data For Achievement	3116	2,786.25
State - Guaranteed Tax Base Aid	3120	171,097.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	736.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	109.39
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	290,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	278,836.56		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	278,836.56
Total Estimated Revenues to Fund Adopted Budget			0004	1,411,184.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,055.72
Contingency	0006	1,105.57
Over-Schedule	0011	227,838.71
Fund Balance for Budget	TFS48	85,462.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,462.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,080.64
State - On-Schedule Transportation Reimbursement	3210	6,080.65
District Tax Levy	1110	142,375.90
District Mills	999	16.57
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0751 Fairview H S

Submit ID: 0751-47026606

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	345,666.04

Budget Uses

Expenditure Budget	0002	345,666.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	252,161.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	252,161.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	93,504.90
District Mills	999	10.88
Total Estimated Revenues to Fund Adopted Budget	0004	345,666.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	234,062.50	10,000.00	46,812.50	46,812.50
2017 Short Bus	2017	39,075.00	36,260.00	7,815.00	7,815.00
2008 MCI	2008	194,387.00	209,387.00	38,877.40	38,877.40
Total					93,504.90

Budget Report
FY 2023
42 Richland
0751 Fairview H S

Submit ID: 0751-47026606

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,535.87
Unreserved Fund Balance Reappropriated	0970	14,535.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	14,535.87

14 Retirement Fund

Adopted Budget	0001	294,875.00

Budget Uses

Expenditure Budget	0002	294,875.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	155,216.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,216.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,658.66
Total Estimated Revenues to Fund Adopted Budget	0004	294,875.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,674.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,674.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,325.70
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,311.96

Budget Uses

Expenditure Budget	0002	4,311.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,212.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,212.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,099.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,311.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,064,782.79

Budget Uses

Expenditure Budget	0002	1,064,782.79
Add To Fund Balance	0003	1,000,000.00
Fund Balance for Budget	TFS48	1,064,782.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,064,782.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,064,782.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

3

Taxable Value		8,593,514.00
Adopted Budget	0001	149,250.00

Budget Uses

Expenditure Budget	0002	149,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	761,268.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	761,268.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	762,518.81

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	07/19/2017	06/30/2032	1,750,000.00	1,135,000.00	110,000.00	38,750.00	500.00
Total Bond Requirements							149,250.00
Total Debt Service Requirements						0002	149,250.00

Budget Report
FY 2023

42 Richland

0751 Fairview H S

Submit ID: 0751-47026606

61 Building Reserve Fund

Adopted Budget		0001	1,068,101.32

Budget Uses

Expenditure Budget		0002	1,068,101.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,461.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,461.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,640.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	1,000,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	15,000.00
District Mills		999	1.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.75
Total Estimated Revenues to Fund Adopted Budget		0004	1,068,101.32

Budget Report
FY 2023

14 Fergus

0259 Fergus H S

Submit ID: 0259-05929245

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	346	15,742,002

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Doreen Heintz

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0259 Fergus H S

Submit ID: 0259-05929245

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,352,482.33	302,417.33	10%	9.02%	0.00	2,316,992.66	1,035,489.67	65.80
10 Transportation	310,000.00	62,000.00	20%	20.00%	48,018.35	45,007.36	216,974.29	13.78
11 Bus Depreciation Reserve	294,922.95	0.00	N/A	0.00%	94,324.29	500.00	200,098.66	12.71
13 Tuition	127,482.00		N/A		1,419.44	0.00	126,062.56	8.01
14 Retirement	475,000.00	95,000.00	20%	20.00%	61,928.30	413,071.70		
17 Adult Education	48,050.00	16,817.50	35%	35.00%	48,055.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	295,496.31	0.00	N/A	0.00%	238,315.75	3,015.51	54,165.05	3.44
29 Flexibility	196,843.04	0.00	N/A	0.00%	176,966.62	19,876.42	0.00	0.00
61 Building Reserve	836,736.53	0.00	N/A	0.00%	684,006.53	36,790.00	115,940.00	7.37
Total of All Funds	5,937,013.16	476,234.83			1,353,034.70	2,835,253.65	1,748,730.23	111.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FERGUS HS 9-12 346

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,316,850.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	111,912.98
D.	At Risk Student	(I-D)	8,673.63
E.	Indian Education For All	(I-E)	8,054.88
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	7,712.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,754.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,583.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,853.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	343
B.	BASE Budget Limit	(II-B)	2,485,362.76
C.	Maximum Budget Limit	(II-C)	3,098,231.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	807,783.24
E.	Adopted Budget	(II-E)	3,293,146.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,576,771.39
H.	Maximum Budget Limit	(II-H)	3,208,169.29
I.	Highest Budget Without a Vote	(II-I)	3,352,482.33
J.	Highest Budget	(II-J)	3,352,482.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,352,482.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		302,417.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		302,417.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,352,482.33
1.	BASE Budget Limit	(V-A1)	2,576,771.39	
2.	Over-BASE Budget	(V-A2)	775,710.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,316,850.60
1.	Direct State Aid Paid By State	(V-B1)	1,316,850.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		111,912.98
D.	At Risk Student	(V-D)		8,673.63
E.	Indian Education For All	(V-E)		8,054.88
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		7,712.34
H.	Special Education Allowable Cost Payment	(V-H)		52,754.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,234.05
1.	Actual Non-Levy Revenue	(V-J1)	1,234.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,066,830.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	807,051.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	259,778.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,576,771.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		775,710.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		775,710.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.52
U.	Over-BASE Mills	(V-U)		49.28
1.	District Property Tax Levy Mills	(V-U1)	49.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

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01 General Fund

Adopted Budget	0001	3,352,482.33

Budget Uses

Expenditure Budget	0002	3,352,482.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,316,850.60
Quality Educator	3111	111,912.98
At Risk Student	3112	8,673.63
Indian Education For All	3113	8,054.88
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	52,754.62
Data For Achievement	3116	7,712.34
State - Guaranteed Tax Base Aid	3120	807,051.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,234.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	259,778.73		
Over-BASE Levy	1110(c)	775,710.94		
District Tax Levy			1110	1,035,489.67
Total Estimated Revenues to Fund Adopted Budget			0004	3,352,482.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,688.51
Contingency	0006	4,068.85
Over-Schedule	0011	265,242.64
Fund Balance for Budget	TFS48	110,018.35
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	48,018.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,378.68
State - On-Schedule Transportation Reimbursement	3210	22,378.68
District Tax Levy	1110	216,974.29
District Mills	999	13.78
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	294,922.95

Budget Uses

Expenditure Budget	0002	294,922.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,324.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,324.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	200,098.66
District Mills	999	12.71
Total Estimated Revenues to Fund Adopted Budget	0004	294,922.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	196,120.00	0.00	39,224.00	0.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	0.00	3,239.82	3,239.82
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	66,019.86	46,460.76	23,000.00
2020 IC #1473	2020	44,446.44	0.00	8,889.29	0.00
2019 IC #5773	2019	48,155.75	0.00	9,631.15	0.00
2014 MC J45 #6602	2018	270,000.00	185,825.10	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	19,101.94	9,550.97	0.00
2016 INTL #0568	2015	39,937.00	15,974.80	7,987.40	0.00
2015 CES #3528	2014	28,006.30	11,202.52	5,601.26	0.00
2013 BLUEBIRD IC #6001	2013	38,197.78	30,558.24	7,639.56	7,639.56
2014 BLUEBIRD IC #1987	2013	39,403.37	31,522.68	7,880.67	7,880.67
2008 MCI J4500 #4870	2012	257,300.00	257,300.00	51,460.00	51,460.00
2012 INTL #1925	2012	43,725.05	37,070.38	8,745.01	8,745.01
2010 INTL #6953	2010	44,604.02	44,604.00	8,920.80	8,920.80
2009 INTL #8205	2008	34,428.62	51,642.93	N/A	NA
1999 MCI #1249	2005	176,064.00	175,851.20	35,212.80	35,212.80
1996 MCI 7835	2004	131,019.00	196,528.50	N/A	NA
MOTOROLA MCS 2000	2004	2,653.50	3,980.25	N/A	NA
MOTOROLA MSC2000	2004	2,721.50	4,082.25	N/A	NA
Total					200,098.66

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13 Tuition Fund

Adopted Budget	0001	127,482.00

Budget Uses

Expenditure Budget	0002	127,482.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,419.44
Unreserved Fund Balance Reappropriated	0970	1,419.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	126,062.56
District Mills	999	8.01
Total Estimated Revenues to Fund Adopted Budget	0004	127,482.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156,928.30
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	61,928.30

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	412,571.70
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	48,050.00

Budget Uses

Expenditure Budget	0002	48,050.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,872.92
Operating Reserve	0961	16,817.50
Unreserved Fund Balance Reappropriated	0970	48,055.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	5.42

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	295,496.31

Budget Uses

Expenditure Budget	0002	295,496.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	238,315.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,315.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,515.51
District Tax Levy	1110	54,165.05
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	295,496.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	196,843.04

Budget Uses

Expenditure Budget	0002	196,843.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,966.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	176,966.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,376.42
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	196,843.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0259-05929245

61 Building Reserve Fund

Adopted Budget		0001	836,736.53

Budget Uses

Expenditure Budget		0002	836,736.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	684,006.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	684,006.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,790.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	17,940.00	
District Tax Levy		1110	115,940.00
District Mills		999	7.37
Building Reserve Voted Mills		0134	6.23
Building Reserve Permissive Mills		0135	1.14
Total Estimated Revenues to Fund Adopted Budget		0004	836,736.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	588,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2023

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-03300556

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 16	N/A	4,754,628

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Kaity Williams

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-03300556

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	159,980.65	15,998.07	10%	10.00%	17,681.03	77,088.69	65,210.93	13.72
10 Transportation	40,000.00	8,000.00	20%	20.00%	7,004.25	19,800.00	13,195.75	2.78
11 Bus Depreciation Reserve	109,150.39	0.00	N/A	0.00%	95,900.39	0.00	13,250.00	2.79
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	9,588.14	15,411.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	643.40	0.00	N/A	0.00%	515.02	128.38	0.00	0.00
29 Flexibility	112.49	0.00	N/A	0.00%	112.49	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	334,886.93	28,998.07			130,801.32	112,428.93	91,656.68	19.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-03300556

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 FISHTAIL K-8 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	67,545.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	2,906.83
E.	Indian Education For All	(I-E)	372.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	356.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,287.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	762.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	123,155.36
C.	Maximum Budget Limit	(II-C)	153,336.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,478.71
E.	Adopted Budget	(II-E)	151,634.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,501.94
H.	Maximum Budget Limit	(II-H)	163,553.35
I.	Highest Budget Without a Vote	(II-I)	159,980.65
J.	Highest Budget	(II-J)	163,553.35
K.	Highest Voted Amount	(II-K)	3,572.70
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	159,980.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,998.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,681.03
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,681.03	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,679.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		159,980.65
1.	BASE Budget Limit	(V-A1)	131,501.94	
2.	Over-BASE Budget	(V-A2)	28,478.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,545.72
1.	Direct State Aid Paid By State	(V-B1)	67,545.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		2,906.83
E.	Indian Education For All	(V-E)		372.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		356.64
H.	Special Education Allowable Cost Payment	(V-H)		2,287.05
I.	Remaining Fund Balance Available	(V-I)		17,681.03
J.	Non-Levy Revenue and Funding Sources	(V-J)		147.97
1.	Actual Non-Levy Revenue	(V-J1)	147.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,732.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,732.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,501.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,478.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,478.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.99
1.	District Property Tax Levy Mills	(V-U1)	5.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	159,980.65

Budget Uses

Expenditure Budget	0002	159,980.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,681.03
Direct State Aid	3110	67,545.72
Quality Educator	3111	3,472.00
At Risk Student	3112	2,906.83
Indian Education For All	3113	372.48
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,287.05
Data For Achievement	3116	356.64
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	147.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,732.22		
Over-BASE Levy	1110(c)	28,478.71		
District Tax Levy			1110	65,210.93
Total Estimated Revenues to Fund Adopted Budget			0004	159,980.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,000.00
Contingency	0006	1,800.00
Over-Schedule	0011	20,200.00
Fund Balance for Budget	TFS48	15,004.25
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	7,004.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,900.00
State - On-Schedule Transportation Reimbursement	3210	9,900.00
District Tax Levy	1110	13,195.75
District Mills	999	2.78
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	109,150.39

Budget Uses

Expenditure Budget	0002	109,150.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,900.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,900.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,250.00
District Mills	999	2.79
Total Estimated Revenues to Fund Adopted Budget	0004	109,150.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Chevrolet Bluebird 29 Passenger	2019	66,250.00	39,750.00	13,250.00	13,250.00
Girardin Mincro 4-Wheel Drive 29 Passenger Micro Bus	2011	62,200.00	93,300.00	N/A	NA
Total					13,250.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-03300556

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,588.14
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	9,588.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,411.86
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	643.40

Budget Uses

Expenditure Budget	0002	643.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	515.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	515.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	128.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	643.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-03300556

29 Flexibility Fund

Adopted Budget	0001	112.49

Budget Uses

Expenditure Budget	0002	112.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-03300556

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

15 Flathead

0311 Flathead H S

Submit ID: 0311-81214893

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,097	165,674,682

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Sue Corrigan

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0311 Flathead H S

Submit ID: 0311-81214893

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,187,187.45	2,282,528.97	10%	9.84%	0.00	17,811,044.23	5,376,143.22	32.46
10 Transportation	3,503,076.00	700,614.78	20%	20.00%	0.00	414,446.08	3,088,629.92	18.64
11 Bus Depreciation Reserve	1,143,569.35	0.00	N/A	0.00%	939,243.53	0.00	204,325.82	1.23
13 Tuition	681,938.00		N/A		4,397.47	0.00	677,540.53	4.09
14 Retirement	3,782,781.00	756,556.20	20%	20.00%	333,024.86	3,449,756.14		
17 Adult Education	331,349.00	110,653.51	35%	33.39%	0.00	0.00	331,349.00	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	107,014.40	0.00	N/A	0.00%	86,936.55	20,077.85	0.00	0.00
29 Flexibility	148,093.75	0.00	N/A	0.00%	0.00	148,093.75	0.00	0.00
61 Building Reserve	1,970,737.37	0.00	N/A	0.00%	1,621,997.37	149,193.23	199,546.77	1.20
Total of All Funds	34,855,746.32	3,850,353.46			2,985,599.78	21,992,611.28	9,877,535.26	59.62

50 Debt Service **Tax Jurisdiction**								
SD38-2017	2,756,680.00	0.00	20-9-438	0.00%	0.00	0.00	2,756,680.00	16.63
0311	2,196,475.00	0.00	20-9-438	0.00%	389,818.45	6,000.00	1,800,656.55	10.87

Budget Report
FY 2023

15 Flathead

0311 Flathead H S

Submit ID: 0311-81214893

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FLATHEAD HS 9-12 3,097

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,445,381.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	770,575.68
D.	At Risk Student	(I-D)	62,537.58
E.	Indian Education For All	(I-E)	72,098.16
F.	American Indian Achievement Gap	(I-F)	16,946.00
G.	Data For Achievement	(I-G)	69,032.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	629,589.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	344,729.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,034
B.	BASE Budget Limit	(II-B)	19,678,129.42
C.	Maximum Budget Limit	(II-C)	24,384,169.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,620,378.32
E.	Adopted Budget	(II-E)	22,328,507.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,566,809.13
H.	Maximum Budget Limit	(II-H)	25,460,714.03
I.	Highest Budget Without a Vote	(II-I)	23,187,187.45
J.	Highest Budget	(II-J)	25,460,714.03
K.	Highest Voted Amount	(II-K)	2,273,526.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	23,187,187.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,282,528.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,282,528.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,187,187.45
1.	BASE Budget Limit	(V-A1)	20,566,809.13	
2.	Over-BASE Budget	(V-A2)	2,620,378.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,445,381.34
1.	Direct State Aid Paid By State	(V-B1)	10,445,381.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		770,575.68
D.	At Risk Student	(V-D)		62,537.58
E.	Indian Education For All	(V-E)		72,098.16
F.	American Indian Achievement Gap	(V-F)		16,946.00
G.	Data For Achievement	(V-G)		69,032.13
H.	Special Education Allowable Cost Payment	(V-H)		629,589.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,593.65
1.	Actual Non-Levy Revenue	(V-J1)	8,593.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,492,055.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,736,290.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,755,764.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,566,809.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,620,378.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,620,378.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.64
U.	Over-BASE Mills	(V-U)		15.82
1.	District Property Tax Levy Mills	(V-U1)	15.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	23,187,187.45

Budget Uses

Expenditure Budget	0002	23,187,187.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,445,381.34
Quality Educator	3111	770,575.68
At Risk Student	3112	62,537.58
Indian Education For All	3113	72,098.16
American Indian Achievement Gap	3114	16,946.00
State Special Education Allowable Cost Payment to Districts	3115	629,589.13
Data For Achievement	3116	69,032.13
State - Guaranteed Tax Base Aid	3120	5,736,290.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,593.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,755,764.90		
Over-BASE Levy	1110(c)	2,620,378.32		
District Tax Levy			1110	5,376,143.22
Total Estimated Revenues to Fund Adopted Budget			0004	23,187,187.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,503,076.00

Budget Uses

Expenditure Budget	0002	3,503,076.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	374,041.89
Contingency	0006	37,404.19
Over-Schedule	0011	3,091,629.92
Fund Balance for Budget	TFS48	700,614.78
Operating Reserve	0961	700,614.78
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	205,723.04
State - On-Schedule Transportation Reimbursement	3210	205,723.04
District Tax Levy	1110	3,088,629.92
District Mills	999	18.64
Total Estimated Revenues to Fund Adopted Budget	0004	3,503,076.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,143,569.35

Budget Uses

Expenditure Budget	0002	1,143,569.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	939,243.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	939,243.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	204,325.82
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	1,143,569.35

Budget Report
FY 2023

15 Flathead

0311 Flathead H S

Submit ID: 0311-81214893

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2022	22,240.50	0.00	4,448.10	0.00
2021 Blue Bird All American Sped Body	2021	71,125.00	28,450.00	14,225.00	14,225.00
2021 Blue Bird Vision Sped Body	2021	52,375.00	20,950.00	10,475.00	10,475.00
2021 Blue Bird Vision Sped Body 2	2021	52,375.00	20,950.00	10,475.00	10,475.00
2021 Blue Buid All American w/Act Seating	2021	156,500.00	62,600.00	31,300.00	31,300.00
2022 Blue Bird All American w/Activity Seats	2021	156,500.00	62,600.00	31,300.00	31,300.00
2020 Blue Bird AA 71PX	2019	86,200.00	51,720.00	17,240.00	17,240.00
2016 IC RE #69 1678	2016	56,256.68	67,508.04	11,251.34	11,251.34
2016 IC RE #70 1679	2016	56,256.68	67,508.04	11,251.34	11,251.34
2016 IC RE #71 1680	2016	56,256.68	67,508.04	11,251.34	11,251.34
2014 IHC (OTR) #65 797852	2014	69,446.00	83,335.20	13,889.20	13,889.20
2014 IHC (OTR) #66 797851	2014	69,446.00	83,335.20	13,889.20	13,889.20
2014 IHC (OTR) #67 797853	2014	69,446.00	83,335.20	13,889.20	13,889.20
2014 IHC (OTR) #68 797854	2014	69,446.00	83,335.20	13,889.20	13,889.20
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,060.00	9,090.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	27,056.00	40,584.00	N/A	NA
Bus 10364 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 10365 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 10366 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 42159 2007 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42160 2007 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42179 2007 International	2008	52,632.00	78,948.00	N/A	NA
Bus 55023	2004	37,867.00	80,889.85	N/A	0.00
Bus 67038	2004	43,078.00	81,847.25	N/A	0.00
Bus 19356	2003	50,776.00	76,164.00	N/A	NA
Bus 11805	2002	42,500.00	115,647.90	N/A	0.00
Bus 94078	2001	27,464.00	41,196.00	N/A	NA
Bus 55564	2000	20,349.00	30,523.50	N/A	NA
Total					204,325.82

Budget Report
FY 2023
15 Flathead
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13 Tuition Fund

Adopted Budget	0001	681,938.00

Budget Uses

Expenditure Budget	0002	681,938.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,397.47
Unreserved Fund Balance Reappropriated	0970	4,397.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	677,540.53
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	681,938.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

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14 Retirement Fund

Adopted Budget	0001	3,782,781.00

Budget Uses

Expenditure Budget	0002	3,782,781.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,089,581.06
Operating Reserve	0961	756,556.20
Unreserved Fund Balance Reappropriated	0970	333,024.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,449,756.14
Total Estimated Revenues to Fund Adopted Budget	0004	3,782,781.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	331,349.00

Budget Uses

Expenditure Budget	0002	331,349.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,653.51
Operating Reserve	0961	110,653.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	331,349.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	331,349.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	107,014.40

Budget Uses

Expenditure Budget	0002	107,014.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,936.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,936.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,077.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107,014.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	148,093.75

Budget Uses

Expenditure Budget	0002	148,093.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	148,093.75
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	148,093.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0311 Flathead H S

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50 Debt Service Fund

0311

Taxable Value		165,674,682.00
Adopted Budget	0001	2,196,475.00

Budget Uses

Expenditure Budget	0002	2,196,475.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	389,818.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	389,818.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,800,656.55
Jurisdiction Mills	999	10.87
Total Estimated Revenues to Fund Adopted Budget	0004	2,196,475.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	05/07/2017	06/30/2037	26,630,000.00	20,845,000.00	1,080,000.00	871,975.00	350.00
High School Bond	10/17/2018	06/30/2039	2,136,000.00	1,875,000.00	85,000.00	83,025.00	350.00
Total Bond Requirements							2,120,700.00

SIDs

Issue Type	Amount
High School	75,775.00
Total SID Requirements	75,775.00

Total Debt Service Requirements	0002	2,196,475.00

Budget Report
FY 2023
15 Flathead
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SD38-2017

Taxable Value		165,798,376.00
Adopted Budget	0001	2,756,680.00

Budget Uses

Expenditure Budget	0002	2,756,680.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,756,680.00
Jurisdiction Mills	999	16.63
Total Estimated Revenues to Fund Adopted Budget	0004	2,756,680.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	06/30/2013	06/30/2025	8,970,000.00	4,035,000.00	1,905,000.00	195,600.00	350.00
High School Refunding Bond	08/16/2016	06/30/2025	5,345,000.00	1,290,000.00	630,000.00	25,380.00	350.00
Total Bond Requirements							2,756,680.00
Total Debt Service Requirements						0002	2,756,680.00

Budget Report
FY 2023

15 Flathead

0311 Flathead H S

Submit ID: 0311-81214893

61 Building Reserve Fund

Adopted Budget		0001	1,970,737.37

Budget Uses

Expenditure Budget		0002	1,970,737.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,621,997.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,621,997.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	149,193.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	199,546.77	
District Tax Levy		1110	199,546.77
District Mills		999	1.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	1,970,737.37

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 572	275	13,202,752

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 41 Ravalli	400	192	10,340,281
Non-located - 32 Missoula	172	83	2,862,471

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Bobbie Ketelhut

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,101,707.23	612,411.02	10%	10.04%	41,931.74	4,927,152.87	1,132,622.62	85.81
10 Transportation	1,018,937.34	203,787.47	20%	20.00%	60,900.36	110,197.89	847,839.09	64.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	80,000.00		N/A		1,337.01	0.00	78,662.99	5.96
14 Retirement	975,000.00	91,155.20	20%	9.35%	0.00	975,000.00		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	11,409.10	0.00	8,590.90	0.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	76,451.07	0.00	N/A	0.00%	16,451.07	5,437.29	54,562.71	4.13
29 Flexibility	418.44	0.00	N/A	0.00%	418.44	0.00	0.00	0.00
61 Building Reserve	467,840.03	0.00	N/A	0.00%	344,340.03	48,500.00	75,000.00	5.68
Total of All Funds	8,740,354.11	914,353.69			476,787.75	6,066,288.05	2,197,278.31	166.45

50 Debt Service **Tax Jurisdiction**								
2019EL	665,750.00	0.00	20-9-438	0.00%	39,037.74	0.00	626,712.26	47.47
2019HS	544,750.00	0.00	20-9-438	0.00%	16,730.00	0.00	528,020.00	39.99

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FLORENCE-CARLTON K-6	433 *
M1	FLORENCE-CARLTON 7-8	139 *
H1	FLORENCE-CARLTON HS 9-12	275

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,780,731.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	259,601.44
D.	At Risk Student	(I-D)	16,038.08
E.	Indian Education For All	(I-E)	19,718.16
F.	American Indian Achievement Gap	(I-F)	7,786.00
G.	Data For Achievement	(I-G)	18,879.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	181,420.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,485.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,851.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	40,022.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	850
B.	BASE Budget Limit	(II-B)	5,439,796.10
C.	Maximum Budget Limit	(II-C)	6,795,369.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	532,000.00
E.	Adopted Budget	(II-E)	5,971,796.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,569,707.23
H.	Maximum Budget Limit	(II-H)	6,948,226.07
I.	Highest Budget Without a Vote	(II-I)	6,101,707.23
J.	Highest Budget	(II-J)	6,948,226.07
K.	Highest Voted Amount	(II-K)	846,518.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,101,707.23

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		610,170.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,240.30
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,240.30	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,931.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,931.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		654,342.76

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	124,197.02	57,223.40	181,420.42
B.	Special Education RSBG to Coop	28,510.02	13,975.50	42,485.52
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	61,082.82	28,479.56	89,562.38

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	186,740.00	334,453.00	521,193.00
F.	100% Of Per Student Entitlement	3,619,170.90	2,080,512.50	5,699,683.40
		3,805,910.90	2,414,965.50	6,220,876.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,343,486.55	852,482.82	2,195,969.37
H.	Special Education in BASE@40%	61,082.82	28,479.56	89,562.38
I.	Subsidized BASE Amount	1,404,569.37	880,962.38	2,285,531.75
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,101,707.23
1.	BASE Budget Limit	(V-A1)	5,569,707.23	
2.	Over-BASE Budget	(V-A2)	532,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,780,731.75
1.	Direct State Aid Paid By State	(V-B1)	2,780,731.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		259,601.44
D.	At Risk Student	(V-D)		16,038.08
E.	Indian Education For All	(V-E)		19,718.16
F.	American Indian Achievement Gap	(V-F)		7,786.00
G.	Data For Achievement	(V-G)		18,879.63

H.	Special Education Allowable Cost Payment	(V-H)		181,420.42
I.	Remaining Fund Balance Available	(V-I)		41,931.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		628.63
1.	Actual Non-Levy Revenue	(V-J1)	628.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,242,971.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,642,348.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	600,622.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,569,707.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		532,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		532,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.08
T.	BASE Mills - High School	(V-T)		16.44
U.	Over-BASE Mills	(V-U)		40.29
1.	District Property Tax Levy Mills	(V-U1)	40.29	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		85.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	6,101,707.23

Budget Uses

Expenditure Budget	0002	6,101,707.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,931.74
Direct State Aid	3110	2,780,731.75
Quality Educator	3111	259,601.44
At Risk Student	3112	16,038.08
Indian Education For All	3113	19,718.16
American Indian Achievement Gap	3114	7,786.00
State Special Education Allowable Cost Payment to Districts	3115	181,420.42
Data For Achievement	3116	18,879.63
State - Guaranteed Tax Base Aid	3120	1,642,348.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	628.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	600,622.62		
Over-BASE Levy	1110(c)	532,000.00		
District Tax Levy			1110	1,132,622.62
Total Estimated Revenues to Fund Adopted Budget			0004	6,101,707.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,018,937.34

Budget Uses

Expenditure Budget	0002	1,018,937.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100,179.90
Contingency	0006	10,017.99
Over-Schedule	0011	908,739.45
Fund Balance for Budget	TFS48	264,687.83
Operating Reserve	0961	203,787.47
Unreserved Fund Balance Reappropriated	0970	60,900.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	55,098.94
State - On-Schedule Transportation Reimbursement	3210	55,098.95
District Tax Levy	1110	847,839.09
District Mills	999	64.22
Total Estimated Revenues to Fund Adopted Budget	0004	1,018,937.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,337.01
Unreserved Fund Balance Reappropriated	0970	1,337.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	78,662.99
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,155.20
Operating Reserve	0961	91,155.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	975,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,409.10
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	11,409.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,590.90
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	76,451.07

Budget Uses

Expenditure Budget	0002	76,451.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,451.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,451.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,437.29
District Tax Levy	1110	54,562.71
District Mills	999	4.13
Total Estimated Revenues to Fund Adopted Budget	0004	76,451.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	418.44

Budget Uses

Expenditure Budget	0002	418.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	418.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	418.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	418.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

2019EL

Taxable Value		13,202,752.00
Adopted Budget	0001	665,750.00

Budget Uses

Expenditure Budget	0002	665,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,037.74
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,037.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	626,712.26
Jurisdiction Mills	999	47.47
Total Estimated Revenues to Fund Adopted Budget	0004	665,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/12/2019	06/30/2039	8,786,250.00	7,623,000.00	313,500.00	352,000.00	250.00
Total Bond Requirements							665,750.00
Total Debt Service Requirements						0002	665,750.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0743-55174689

0743 Florence-Carlton K-12 Schls

2019HS

Taxable Value		13,202,752.00
Adopted Budget	0001	544,750.00

Budget Uses

Expenditure Budget	0002	544,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,730.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,730.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	528,020.00
Jurisdiction Mills	999	39.99
Total Estimated Revenues to Fund Adopted Budget	0004	544,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	03/12/2019	06/30/2039	7,188,750.00	6,237,000.00	256,500.00	288,000.00	250.00
Total Bond Requirements							544,750.00
Total Debt Service Requirements						0002	544,750.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0743-55174689

0743 Florence-Carlton K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	467,840.03

Budget Uses

Expenditure Budget		0002	467,840.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	344,340.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	344,340.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,500.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	75,000.00	
District Tax Levy		1110	75,000.00
District Mills		999	5.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.68
Total Estimated Revenues to Fund Adopted Budget		0004	467,840.03

Budget Report
FY 2023

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	227	N/A	6,368,813

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jennifer Anderson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,883,957.96	268,457.42	10%	14.25%	0.00	1,253,201.76	630,756.20	99.04
10 Transportation	225,000.00	45,000.00	20%	20.00%	95,259.88	49,450.51	80,289.61	12.61
11 Bus Depreciation Reserve	67,078.67	0.00	N/A	0.00%	41,066.72	0.00	26,011.95	4.08
13 Tuition	25,000.00		N/A		0.00	0.00	25,000.00	3.93
14 Retirement	375,000.00	75,000.00	20%	20.00%	91,018.61	283,981.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,929.82	0.00	N/A	0.00%	34,509.57	1,420.25	45,000.00	7.07
29 Flexibility	27,844.00	0.00	N/A	0.00%	27,844.00	0.00	0.00	0.00
61 Building Reserve	40,059.13	0.00	N/A	0.00%	419.13	23,198.57	16,441.43	2.58
Total of All Funds	2,724,869.58	388,457.42			290,117.91	1,611,252.48	823,499.19	129.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORSYTH K-6	166
M1	FORSYTH 7-8	61

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	723,664.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,245.12
D.	At Risk Student	(I-D)	5,400.21
E.	Indian Education For All	(I-E)	5,284.56
F.	American Indian Achievement Gap	(I-F)	4,122.00
G.	Data For Achievement	(I-G)	5,059.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,116.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,536.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,329.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	224
B.	BASE Budget Limit	(II-B)	1,379,918.95
C.	Maximum Budget Limit	(II-C)	1,714,604.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	467,311.75
E.	Adopted Budget	(II-E)	1,847,230.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,454,838.41
H.	Maximum Budget Limit	(II-H)	1,810,817.34
I.	Highest Budget Without a Vote	(II-I)	1,883,957.96
J.	Highest Budget	(II-J)	1,883,957.96
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,883,957.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		188,395.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		80,061.62
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	80,061.62	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		268,457.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,883,957.96
1.	BASE Budget Limit	(V-A1)	1,454,838.41	
2.	Over-BASE Budget	(V-A2)	429,119.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		723,664.39
1.	Direct State Aid Paid By State	(V-B1)	723,664.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,245.12
D.	At Risk Student	(V-D)		5,400.21
E.	Indian Education For All	(V-E)		5,284.56
F.	American Indian Achievement Gap	(V-F)		4,122.00
G.	Data For Achievement	(V-G)		5,059.83
H.	Special Education Allowable Cost Payment	(V-H)		42,116.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		972.77
1.	Actual Non-Levy Revenue	(V-J1)	972.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		591,972.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	390,336.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	201,636.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,454,838.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		429,119.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		429,119.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.66
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		67.38
1.	District Property Tax Levy Mills	(V-U1)	67.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		99.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,883,957.96

Budget Uses

Expenditure Budget	0002	1,883,957.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	723,664.39
Quality Educator	3111	76,245.12
At Risk Student	3112	5,400.21
Indian Education For All	3113	5,284.56
American Indian Achievement Gap	3114	4,122.00
State Special Education Allowable Cost Payment to Districts	3115	42,116.74
Data For Achievement	3116	5,059.83
State - Guaranteed Tax Base Aid	3120	390,336.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	972.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	201,636.65		
Over-BASE Levy	1110(c)	429,119.55		
District Tax Levy			1110	630,756.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,883,957.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,955.01
Contingency	0006	4,495.50
Over-Schedule	0011	175,549.49
Fund Balance for Budget	TFS48	140,259.88
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	95,259.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,725.25
State - On-Schedule Transportation Reimbursement	3210	24,725.26
District Tax Levy	1110	80,289.61
District Mills	999	12.61
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	67,078.67

Budget Uses

Expenditure Budget	0002	67,078.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,066.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,066.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,011.95
District Mills	999	4.08
Total Estimated Revenues to Fund Adopted Budget	0004	67,078.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B2765	2021	67,000.00	3,350.00	13,400.00	3,350.00
EB1066	2019	25,350.00	2,535.00	5,070.00	1,267.50
B1797	2018	62,139.00	12,427.85	12,427.80	3,106.95
B1836	2017	44,950.00	11,237.50	8,990.00	2,247.50
B9676	2016	49,900.00	14,970.00	9,980.00	2,495.00
B9721	2015	49,250.00	19,700.00	9,850.00	2,462.50
B3419	2014	64,250.00	32,125.00	12,850.00	3,212.50
B8722	2014	49,900.00	24,950.00	9,980.00	2,495.00
B1744	2012	57,250.00	40,075.00	11,450.00	2,862.50
B4825	2011	50,250.00	45,225.00	10,050.00	2,512.50
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					26,011.95

13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,018.61
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	91,018.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	283,981.39
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,929.82

Budget Uses

Expenditure Budget	0002	80,929.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,509.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,509.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,420.25
District Tax Levy	1110	45,000.00
District Mills	999	7.07
Total Estimated Revenues to Fund Adopted Budget	0004	80,929.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

29 Flexibility Fund

Adopted Budget	0001	27,844.00

Budget Uses

Expenditure Budget	0002	27,844.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,844.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,844.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,844.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-96536941

61 Building Reserve Fund

Adopted Budget		0001	40,059.13

Budget Uses

Expenditure Budget		0002	40,059.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	419.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	419.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,198.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,441.43	
District Tax Levy		1110	16,441.43
District Mills		999	2.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.58
Total Estimated Revenues to Fund Adopted Budget		0004	40,059.13

Budget Report
FY 2023

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95528513

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	95	6,908,555

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jennifer Anderson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95528513

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,313,467.43	244,720.93	10%	18.63%	5,009.41	792,657.50	515,800.52	74.66
10 Transportation	150,000.00	30,000.00	20%	20.00%	12,747.16	25,698.41	111,554.43	16.15
11 Bus Depreciation Reserve	137,958.72	0.00	N/A	0.00%	108,745.67	0.00	29,213.05	4.23
13 Tuition	20,000.00		N/A		7,532.92	0.00	12,467.08	1.80
14 Retirement	270,000.00	54,000.00	20%	20.00%	69,420.37	200,579.63		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	13,463.10	0.00	41,536.90	6.01
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90,849.82	0.00	N/A	0.00%	44,960.78	889.04	45,000.00	6.51
29 Flexibility	133,330.62	0.00	N/A	0.00%	133,330.62	0.00	0.00	0.00
61 Building Reserve	107,973.41	0.00	N/A	0.00%	81,753.41	18,166.23	8,053.77	1.17
Total of All Funds	2,278,580.00	347,970.93			476,963.44	1,037,990.81	763,625.75	110.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95528513

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORSYTH HS 9-12 95 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	472,680.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,219.84
D.	At Risk Student	(I-D)	1,002.78
E.	Indian Education For All	(I-E)	2,211.60
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	2,117.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,569.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,522.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,291.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	102
B.	BASE Budget Limit	(II-B)	931,113.58
C.	Maximum Budget Limit	(II-C)	1,159,165.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,846.03
E.	Adopted Budget	(II-E)	1,307,959.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	910,693.12
H.	Maximum Budget Limit	(II-H)	1,133,038.91
I.	Highest Budget Without a Vote	(II-I)	1,287,539.15
J.	Highest Budget	(II-J)	1,313,467.43
K.	Highest Voted Amount	(II-K)	25,928.28
L.	Amount Approved on Ballot by Voters	(II-L)	25,928.28
M.	Adopted Budget	(II-M)	1,313,467.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		131,346.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		113,374.19
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	113,374.19	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,009.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,009.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		249,730.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,313,467.43
1.	BASE Budget Limit	(V-A1)	910,693.12	
2.	Over-BASE Budget	(V-A2)	402,774.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		472,680.37
1.	Direct State Aid Paid By State	(V-B1)	472,680.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,219.84
D.	At Risk Student	(V-D)		1,002.78
E.	Indian Education For All	(V-E)		2,211.60
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		2,117.55
H.	Special Education Allowable Cost Payment	(V-H)		13,569.83
I.	Remaining Fund Balance Available	(V-I)		5,009.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,424.89
1.	Actual Non-Levy Revenue	(V-J1)	2,424.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		373,082.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	260,056.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	113,026.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		910,693.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		402,774.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		402,774.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.36
U.	Over-BASE Mills	(V-U)		58.30
1.	District Property Tax Levy Mills	(V-U1)	58.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95528513

01 General Fund

Adopted Budget	0001	1,313,467.43

Budget Uses

Expenditure Budget	0002	1,313,467.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,009.41
Direct State Aid	3110	472,680.37
Quality Educator	3111	37,219.84
At Risk Student	3112	1,002.78
Indian Education For All	3113	2,211.60
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	13,569.83
Data For Achievement	3116	2,117.55
State - Guaranteed Tax Base Aid	3120	260,056.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,424.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	113,026.21		
Over-BASE Levy	1110(c)	402,774.31		
District Tax Levy			1110	515,800.52
Total Estimated Revenues to Fund Adopted Budget			0004	1,313,467.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,362.19
Contingency	0006	2,336.22
Over-Schedule	0011	124,301.59
Fund Balance for Budget	TFS48	42,747.16
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	12,747.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,849.20
State - On-Schedule Transportation Reimbursement	3210	12,849.21
District Tax Levy	1110	111,554.43
District Mills	999	16.15
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95528513

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	137,958.72

Budget Uses

Expenditure Budget	0002	137,958.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	108,745.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,745.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,213.05
District Mills	999	4.23
Total Estimated Revenues to Fund Adopted Budget	0004	137,958.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B2765	2021	67,000.00	3,350.00	13,400.00	3,350.00
EB1066	2019	25,350.00	2,535.00	5,070.00	1,267.50
B1797	2018	126,161.00	25,232.15	25,232.20	6,308.05
B1836	2017	44,950.00	11,237.50	8,990.00	2,247.50
B9676	2016	49,900.00	14,970.00	9,980.00	2,495.00
B9721	2015	49,250.00	19,700.00	9,850.00	2,462.50
B3419	2014	64,250.00	32,125.00	12,850.00	3,212.50
B8722	2014	49,900.00	24,950.00	9,980.00	2,495.00
B1744	2012	57,250.00	40,075.00	11,450.00	2,862.50
B4825	2011	50,250.00	45,225.00	10,050.00	2,512.50
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					29,213.05

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,532.92
Unreserved Fund Balance Reappropriated	0970	7,532.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,467.08
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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44 Rosebud

0791 Forsyth H S

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14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,420.37
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	69,420.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	200,579.63
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,713.10
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	13,463.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,536.90
District Mills	999	6.01
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90,849.82

Budget Uses

Expenditure Budget	0002	90,849.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,960.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,960.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	889.04
District Tax Levy	1110	45,000.00
District Mills	999	6.51
Total Estimated Revenues to Fund Adopted Budget	0004	90,849.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	133,330.62

Budget Uses

Expenditure Budget	0002	133,330.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,330.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,330.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	133,330.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0791 Forsyth H S

Submit ID: 0791-95528513

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95528513

61 Building Reserve Fund

Adopted Budget		0001	107,973.41

Budget Uses

Expenditure Budget		0002	107,973.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,753.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,753.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,166.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,053.77	
District Tax Levy		1110	8,053.77
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	107,973.41

Budget Report
FY 2023

08 Chouteau

Submit ID: 0133-10995048

0133 Fort Benton Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	247	N/A	6,752,414

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

08 Chouteau

Submit ID: 0133-10995048

0133 Fort Benton Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,949,781.32	196,668.41	10%	10.09%	4,088.47	1,336,286.42	609,406.43	90.25
10 Transportation	53,000.00	10,600.00	20%	20.00%	989.94	700.00	51,310.06	7.60
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,000.00		N/A		0.00	0.00	20,000.00	2.96
14 Retirement	280,000.00	56,000.00	20%	20.00%	45,386.55	234,613.45		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	5,395.09	0.00	4,604.91	0.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,525.60	66,036.67	N/A	306.78%	0.00	1,525.60	20,000.00	2.96
29 Flexibility	26,052.19	0.00	N/A	0.00%	26,052.19	0.00	0.00	0.00
61 Building Reserve	376,041.42	0.00	N/A	0.00%	276,441.42	0.00	99,600.00	14.75
Total of All Funds	2,736,400.53	332,805.08			358,353.66	1,573,125.47	804,921.40	119.20

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

08 Chouteau

Submit ID: 0133-10995048

0133 Fort Benton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORT BENTON K-6	182
M1	FORT BENTON 7-8	65

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	779,650.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,106.69
D.	At Risk Student	(I-D)	9,323.14
E.	Indian Education For All	(I-E)	5,750.16
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	5,505.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,107.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,552.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,579.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	229
B.	BASE Budget Limit	(II-B)	1,404,942.12
C.	Maximum Budget Limit	(II-C)	1,749,861.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	328,831.67
E.	Adopted Budget	(II-E)	1,734,869.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,562,748.73
H.	Maximum Budget Limit	(II-H)	1,949,781.32
I.	Highest Budget Without a Vote	(II-I)	1,891,580.40
J.	Highest Budget	(II-J)	1,949,781.32
K.	Highest Voted Amount	(II-K)	58,200.92
L.	Amount Approved on Ballot by Voters	(II-L)	58,200.92
M.	Adopted Budget	(II-M)	1,949,781.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		194,978.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,690.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,690.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,088.47
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,088.47	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		200,756.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,949,781.32
1.	BASE Budget Limit	(V-A1)	1,562,748.73	
2.	Over-BASE Budget	(V-A2)	387,032.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		779,650.16
1.	Direct State Aid Paid By State	(V-B1)	779,650.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,106.69
D.	At Risk Student	(V-D)		9,323.14
E.	Indian Education For All	(V-E)		5,750.16
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		5,505.63
H.	Special Education Allowable Cost Payment	(V-H)		51,107.18
I.	Remaining Fund Balance Available	(V-I)		4,088.47
J.	Non-Levy Revenue and Funding Sources	(V-J)		471.99
1.	Actual Non-Levy Revenue	(V-J1)	471.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		636,600.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	414,226.47	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	222,373.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,562,748.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,032.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,032.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.32
1.	District Property Tax Levy Mills	(V-U1)	57.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-10995048

01 General Fund

Adopted Budget	0001	1,949,781.32

Budget Uses

Expenditure Budget	0002	1,949,781.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,088.47
Direct State Aid	3110	779,650.16
Quality Educator	3111	69,106.69
At Risk Student	3112	9,323.14
Indian Education For All	3113	5,750.16
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	51,107.18
Data For Achievement	3116	5,505.63
State - Guaranteed Tax Base Aid	3120	414,226.47

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	310.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	161.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	222,373.84		
Over-BASE Levy	1110(c)	387,032.59		
District Tax Levy			1110	609,406.43
Total Estimated Revenues to Fund Adopted Budget			0004	1,949,781.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	600.00
Contingency	0006	100.00
Over-Schedule	0011	52,300.00
Fund Balance for Budget	TFS48	11,589.94
Operating Reserve	0961	10,600.00
Unreserved Fund Balance Reappropriated	0970	989.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	350.00
State - On-Schedule Transportation Reimbursement	3210	350.00
District Tax Levy	1110	51,310.06
District Mills	999	7.60
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0133 Fort Benton Elem

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14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,386.55
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	45,386.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	234,613.45
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,895.09
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	5,395.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,604.91
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,525.60

Budget Uses

Expenditure Budget	0002	21,525.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,036.67
Operating Reserve	0961	66,036.67
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,525.60
District Tax Levy	1110	20,000.00
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	21,525.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0133 Fort Benton Elem

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29 Flexibility Fund

Adopted Budget	0001	26,052.19

Budget Uses

Expenditure Budget	0002	26,052.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,052.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,052.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,052.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	376,041.42

Budget Uses

Expenditure Budget		0002	376,041.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	276,441.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	276,441.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	99,600.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	99,600.00
District Mills		999	14.75
Building Reserve Voted Mills		0134	14.75
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	376,041.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	498,000.00	5	612	199,200.00	99,600.00	99,600.00
Total						99,600.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	96	10,534,900

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,360,150.05	136,015.01	10%	10.00%	400.31	767,064.34	592,685.40	56.26
10 Transportation	430,000.00	71,704.05	20%	16.68%	0.00	151,605.96	278,394.04	26.43
11 Bus Depreciation Reserve	291,693.85	0.00	N/A	0.00%	115,102.85	0.00	176,591.00	16.76
13 Tuition	500.79		N/A		500.79	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	92,538.12	182,461.88		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	4,037.89	0.00	5,962.11	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82,294.47	0.00	N/A	0.00%	61,382.32	912.15	20,000.00	1.90
29 Flexibility	79,818.47	0.00	N/A	0.00%	79,818.47	0.00	0.00	0.00
61 Building Reserve	22.96	0.00	N/A	0.00%	22.96	0.00	0.00	0.00
Total of All Funds	2,529,480.59	266,219.06			353,803.71	1,102,044.33	1,073,632.55	101.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORT BENTON HS 9-12 96 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	476,071.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,845.57
D.	At Risk Student	(I-D)	2,246.52
E.	Indian Education For All	(I-E)	2,234.88
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	2,139.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,435.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,777.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,898.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	938,836.68
C.	Maximum Budget Limit	(II-C)	1,173,408.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	416,096.04
E.	Adopted Budget	(II-E)	1,356,025.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	934,362.14
H.	Maximum Budget Limit	(II-H)	1,170,297.17
I.	Highest Budget Without a Vote	(II-I)	1,360,150.05
J.	Highest Budget	(II-J)	1,360,150.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,360,150.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,015.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		400.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	400.31	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		136,415.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,360,150.05
1.	BASE Budget Limit	(V-A1)	934,362.14	
2.	Over-BASE Budget	(V-A2)	425,787.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		476,071.54
1.	Direct State Aid Paid By State	(V-B1)	476,071.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,845.57
D.	At Risk Student	(V-D)		2,246.52
E.	Indian Education For All	(V-E)		2,234.88
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		2,139.84
H.	Special Education Allowable Cost Payment	(V-H)		33,435.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,245.11
1.	Actual Non-Levy Revenue	(V-J1)	3,245.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		387,998.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	220,700.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,297.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		934,362.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		400.31
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	400.31	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		425,387.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		425,787.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.88
U.	Over-BASE Mills	(V-U)		40.38
1.	District Property Tax Levy Mills	(V-U1)	40.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,360,150.05

Budget Uses

Expenditure Budget	0002	1,360,150.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	400.31
Direct State Aid	3110	476,071.54
Quality Educator	3111	25,845.57
At Risk Student	3112	2,246.52
Indian Education For All	3113	2,234.88
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	33,435.64
Data For Achievement	3116	2,139.84
State - Guaranteed Tax Base Aid	3120	220,700.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	333.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,911.30
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,297.80		
Over-BASE Levy	1110(c)	425,387.60		
District Tax Levy			1110	592,685.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,360,150.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	137,823.60
Contingency	0006	13,782.36
Over-Schedule	0011	278,394.04
Fund Balance for Budget	TFS48	71,704.05
Operating Reserve	0961	71,704.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	75,802.98
State - On-Schedule Transportation Reimbursement	3210	75,802.98
District Tax Levy	1110	278,394.04
District Mills	999	26.43
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	291,693.85

Budget Uses

Expenditure Budget	0002	291,693.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	115,102.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,102.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	176,591.00
District Mills	999	16.76
Total Estimated Revenues to Fund Adopted Budget	0004	291,693.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner bus	2022	196,455.00	0.00	39,291.00	39,291.00
2021 BlueBird Yellow	2020	108,250.00	43,300.00	21,650.00	21,650.00
2019 BLUEBIRD ALL AMERICAN 53305	2019	110,000.00	66,000.00	22,000.00	22,000.00
2020 Bluebird Yellow Bus	2019	104,250.00	62,550.00	20,850.00	20,850.00
2019 BlueBird AARE (9)	2018	188,000.00	150,400.00	37,600.00	37,600.00
2018 Blue Bird AARE	2017	176,000.00	176,000.00	35,200.00	35,200.00
2014 Blue Bird AAFE	2013	106,800.00	160,200.00	N/A	NA
Bluebird Micro-Bird 4WD	2012	63,500.00	95,250.00	N/A	NA
2009 Blue Bird All American Bus	2008	102,500.00	153,750.00	N/A	NA
Total					176,591.00

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13 Tuition Fund

Adopted Budget	0001	500.79

Budget Uses

Expenditure Budget	0002	500.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	500.79
Unreserved Fund Balance Reappropriated	0970	500.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,538.12
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	92,538.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	182,461.88
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,537.89
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	4,037.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,962.11
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82,294.47

Budget Uses

Expenditure Budget	0002	82,294.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,382.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,382.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	912.15
District Tax Levy	1110	20,000.00
District Mills	999	1.90
Total Estimated Revenues to Fund Adopted Budget	0004	82,294.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	79,818.47

Budget Uses

Expenditure Budget	0002	79,818.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,818.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,818.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,818.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	22.96

Budget Uses

Expenditure Budget		0002	22.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	22.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	22.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	22.96

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 80	N/A	1,800,105

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Regan Lewis

(Signature) (Date)

Chairperson, School Trustees: Virginia Pine

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	629,913.35	63,226.89	10%	10.04%	21,498.02	512,920.61	95,494.72	53.05
10 Transportation	100,000.00	18,156.16	20%	18.16%	0.00	33,390.72	66,609.28	37.00
11 Bus Depreciation Reserve	166,542.57	0.00	N/A	0.00%	146,600.83	0.00	19,941.74	11.08
13 Tuition	181.84		N/A		181.84	0.00	0.00	0.00
14 Retirement	89,563.00	17,912.60	20%	20.00%	540.02	89,022.98		
17 Adult Education	7,500.00	0.00	35%	0.00%	2,685.65	0.00	4,814.35	2.67
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,081.82	0.00	N/A	0.00%	1,511.82	570.00	0.00	0.00
29 Flexibility	201.77	0.00	N/A	0.00%	201.77	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	995,984.35	99,295.65			173,219.95	635,904.31	186,860.09	103.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORTINE K-6	69 *
M1	FORTINE 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	295,949.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,776.00
D.	At Risk Student	(I-D)	4,329.22
E.	Indian Education For All	(I-E)	1,862.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,783.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,045.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,014.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,152.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	82
B.	BASE Budget Limit	(II-B)	576,410.70
C.	Maximum Budget Limit	(II-C)	715,764.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,030.00
E.	Adopted Budget	(II-E)	622,440.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	583,883.35
H.	Maximum Budget Limit	(II-H)	725,935.16
I.	Highest Budget Without a Vote	(II-I)	629,913.35
J.	Highest Budget	(II-J)	725,935.16
K.	Highest Voted Amount	(II-K)	96,021.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	629,913.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,991.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		235.55
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	235.55	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,498.02
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,498.02	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,724.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		629,913.35
1.	BASE Budget Limit	(V-A1)	583,883.35	
2.	Over-BASE Budget	(V-A2)	46,030.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		295,949.45
1.	Direct State Aid Paid By State	(V-B1)	295,949.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,776.00
D.	At Risk Student	(V-D)		4,329.22
E.	Indian Education For All	(V-E)		1,862.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,783.20
H.	Special Education Allowable Cost Payment	(V-H)		12,045.13
I.	Remaining Fund Balance Available	(V-I)		21,498.02
J.	Non-Levy Revenue and Funding Sources	(V-J)		118.25
1.	Actual Non-Levy Revenue	(V-J1)	118.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		218,521.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	169,056.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,464.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		583,883.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,030.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,030.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.57
1.	District Property Tax Levy Mills	(V-U1)	25.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

01 General Fund

Adopted Budget	0001	629,913.35

Budget Uses

Expenditure Budget	0002	629,913.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,498.02
Direct State Aid	3110	295,949.45
Quality Educator	3111	27,776.00
At Risk Student	3112	4,329.22
Indian Education For All	3113	1,862.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	12,045.13
Data For Achievement	3116	1,783.20
State - Guaranteed Tax Base Aid	3120	169,056.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	118.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,464.72		
Over-BASE Levy	1110(c)	46,030.00		
District Tax Levy			1110	95,494.72
Total Estimated Revenues to Fund Adopted Budget			0004	629,913.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,355.20
Contingency	0006	3,035.52
Over-Schedule	0011	66,609.28
Fund Balance for Budget	TFS48	18,156.16
Operating Reserve	0961	18,156.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,695.36
State - On-Schedule Transportation Reimbursement	3210	16,695.36
District Tax Levy	1110	66,609.28
District Mills	999	37.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	166,542.57

Budget Uses

Expenditure Budget	0002	166,542.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,600.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,600.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	19,941.74
District Mills	999	11.08
Total Estimated Revenues to Fund Adopted Budget	0004	166,542.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC Integrated C E S Bus	2020	99,708.68	39,755.98	19,941.74	19,941.74
Bluebird Diesel Bus	2010	76,700.00	115,050.00	N/A	NA
Total					19,941.74

Budget Report
FY 2023
27 Lincoln
0529 Fortine Elem

Submit ID: 0529-25333560

13 Tuition Fund

Adopted Budget	0001	181.84

Budget Uses

Expenditure Budget	0002	181.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181.84
Unreserved Fund Balance Reappropriated	0970	181.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	89,563.00

Budget Uses

Expenditure Budget	0002	89,563.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,452.62
Operating Reserve	0961	17,912.60
Unreserved Fund Balance Reappropriated	0970	540.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,022.98
Total Estimated Revenues to Fund Adopted Budget	0004	89,563.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,685.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,685.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,814.35
District Mills	999	2.67
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,081.82

Budget Uses

Expenditure Budget	0002	2,081.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,511.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,511.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	570.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,081.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

29 Flexibility Fund

Adopted Budget	0001	201.77

Budget Uses

Expenditure Budget	0002	201.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	201.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	201.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-25333560

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 79	N/A	1,473,112

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Chante Japp

(Signature) (Date)

Chairperson, School Trustees: Jewel Ackerman-Fourstar

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	829,270.13	54,335.40	10%	6.55%	0.00	591,642.96	237,627.17	161.31
10 Transportation	57,941.64	0.00	20%	0.00%	0.00	7,755.00	50,186.64	34.07
11 Bus Depreciation Reserve	665,639.44	0.00	N/A	0.00%	613,368.64	0.00	52,270.80	35.48
13 Tuition	2,387.75		N/A		2,837.75	0.00	0.00	0.00
14 Retirement	205,000.00	41,000.00	20%	20.00%	62,818.89	142,181.11		
17 Adult Education	2,311.86	0.00	35%	0.00%	2,311.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,809.23	0.00	N/A	0.00%	9,514.42	618.91	6,675.90	4.53
29 Flexibility	10,785.40	0.00	N/A	0.00%	10,785.40	0.00	0.00	0.00
61 Building Reserve	992.73	0.00	N/A	0.00%	992.73	0.00	0.00	0.00
Total of All Funds	1,791,138.18	95,335.40			702,629.69	742,197.98	346,760.51	235.39

50 Debt Service **Tax Jurisdiction**								
0927	39,756.26	9,763.54	20-9-438	24.56%	0.00	0.00	39,756.26	26.99

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRAZER K-6	59 *
M1	FRAZER 7-8	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	300,037.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,740.64
D.	At Risk Student	(I-D)	21,868.70
E.	Indian Education For All	(I-E)	1,839.12
F.	American Indian Achievement Gap	(I-F)	16,488.00
G.	Data For Achievement	(I-G)	1,760.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,282.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,760.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,908.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	86
B.	BASE Budget Limit	(II-B)	656,530.38
C.	Maximum Budget Limit	(II-C)	801,845.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,292.76
E.	Adopted Budget	(II-E)	851,823.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	633,977.37
H.	Maximum Budget Limit	(II-H)	773,487.55
I.	Highest Budget Without a Vote	(II-I)	829,270.13
J.	Highest Budget	(II-J)	855,925.96
K.	Highest Voted Amount	(II-K)	26,655.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	829,270.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,335.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,335.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		829,270.13
1.	BASE Budget Limit	(V-A1)	633,977.37	
2.	Over-BASE Budget	(V-A2)	195,292.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		300,037.49
1.	Direct State Aid Paid By State	(V-B1)	300,037.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,740.64
D.	At Risk Student	(V-D)		21,868.70
E.	Indian Education For All	(V-E)		1,839.12
F.	American Indian Achievement Gap	(V-F)		16,488.00
G.	Data For Achievement	(V-G)		1,760.91
H.	Special Education Allowable Cost Payment	(V-H)		11,282.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,089.40
1.	Actual Non-Levy Revenue	(V-J1)	2,089.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		240,870.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	198,535.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,334.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		633,977.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,292.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,292.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		132.57
1.	District Property Tax Levy Mills	(V-U1)	132.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		161.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	829,270.13

Budget Uses

Expenditure Budget	0002	829,270.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	300,037.49
Quality Educator	3111	37,740.64
At Risk Student	3112	21,868.70
Indian Education For All	3113	1,839.12
American Indian Achievement Gap	3114	16,488.00
State Special Education Allowable Cost Payment to Districts	3115	11,282.78
Data For Achievement	3116	1,760.91
State - Guaranteed Tax Base Aid	3120	198,535.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,089.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,334.41		
Over-BASE Levy	1110(c)	195,292.76		
District Tax Levy			1110	237,627.17
Total Estimated Revenues to Fund Adopted Budget			0004	829,270.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	57,941.64

Budget Uses

Expenditure Budget	0002	57,941.64
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,050.00
Contingency	0006	705.00
Over-Schedule	0011	50,186.64
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,877.50
State - On-Schedule Transportation Reimbursement	3210	3,877.50
District Tax Levy	1110	50,186.64
District Mills	999	34.07
Total Estimated Revenues to Fund Adopted Budget	0004	57,941.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	665,639.44

Budget Uses

Expenditure Budget	0002	665,639.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	613,368.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	613,368.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,270.80
District Mills	999	35.48
Total Estimated Revenues to Fund Adopted Budget	0004	665,639.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	201,000.00	0.00	40,200.00	5,000.00
2019 Chevrolet Express	2020	115,250.00	38,050.00	23,050.00	18,000.00
2021 Blue Bird White	2020	70,000.00	18,000.00	14,000.00	5,000.00
2017 Blue Bird	2016	93,000.00	111,600.00	18,600.00	18,600.00
Ford Starcraft Allstar	2015	56,708.00	79,391.20	11,341.60	5,670.80
Total					52,270.80

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

13 Tuition Fund

Adopted Budget	0001	2,387.75

Budget Uses

Expenditure Budget	0002	2,387.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,837.75
Unreserved Fund Balance Reappropriated	0970	2,837.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,387.75
Estimated Revenues Exceeding Adopted Budget	0004a	450.00

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

14 Retirement Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,818.89
Operating Reserve	0961	41,000.00
Unreserved Fund Balance Reappropriated	0970	62,818.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,181.11
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

17 Adult Education Fund

Adopted Budget	0001	2,311.86

Budget Uses

Expenditure Budget	0002	2,311.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,311.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,311.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,311.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,809.23

Budget Uses

Expenditure Budget	0002	16,809.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,514.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,514.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	618.91
District Tax Levy	1110	6,675.90
District Mills	999	4.53
Total Estimated Revenues to Fund Adopted Budget	0004	16,809.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

29 Flexibility Fund

Adopted Budget	0001	10,785.40

Budget Uses

Expenditure Budget	0002	10,785.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,785.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,785.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,785.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0927 Frazer Elem

Submit ID: 0927-28374091

50 Debt Service Fund

0927

Taxable Value		1,473,112.00
Adopted Budget	0001	39,756.26

Budget Uses

Expenditure Budget	0002	39,756.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,763.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	9,763.54
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,756.26
Jurisdiction Mills	999	26.99
Total Estimated Revenues to Fund Adopted Budget	0004	39,756.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	04/24/2014	06/30/2029	445,000.00	205,000.00	30,000.00	9,356.26	400.00
Total Bond Requirements							39,756.26
Total Debt Service Requirements						0002	39,756.26

Budget Report
FY 2023

53 Valley

0927 Frazer Elem

Submit ID: 0927-28374091

61 Building Reserve Fund

Adopted Budget	0001	992.73

Budget Uses

Expenditure Budget	0002	992.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	992.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	992.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	992.73

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	34	3,045,229

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Chante Japp

(Signature) (Date)

Chairperson, School Trustees: Jewel Ackerman-Fourstar

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	692,142.81	57,309.10	10%	8.28%	0.00	494,334.18	197,808.63	64.97
10 Transportation	50,156.88	0.00	20%	0.00%	0.00	7,755.00	42,401.88	13.92
11 Bus Depreciation Reserve	665,508.16	0.00	N/A	0.00%	609,112.36	0.00	56,395.80	18.52
13 Tuition	4,261.32		N/A		4,261.32	0.00	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	8,652.93	116,347.07		
17 Adult Education	4,997.22	0.00	35%	0.00%	4,997.22	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,067.62	0.00	N/A	0.00%	19,509.45	530.47	20,027.70	6.58
29 Flexibility	47,760.07	0.00	N/A	0.00%	47,760.07	0.00	0.00	0.00
61 Building Reserve	1,463.41	0.00	N/A	0.00%	1,463.41	0.00	0.00	0.00
Total of All Funds	1,631,357.49	82,309.10			695,756.76	618,966.72	316,634.01	103.99

50 Debt Service Tax Jurisdiction								
1	85,137.50	0.00	20-9-438	0.00%	0.00	0.00	85,137.50	27.96

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FRAZER HS 9-12 34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	265,396.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,185.70
D.	At Risk Student	(I-D)	10,934.48
E.	Indian Education For All	(I-E)	791.52
F.	American Indian Achievement Gap	(I-F)	7,328.00
G.	Data For Achievement	(I-G)	757.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,081.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,727.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,337.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	545,921.53
C.	Maximum Budget Limit	(II-C)	679,050.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	140,116.51
E.	Adopted Budget	(II-E)	686,038.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	543,385.91
H.	Maximum Budget Limit	(II-H)	671,617.36
I.	Highest Budget Without a Vote	(II-I)	692,142.81
J.	Highest Budget	(II-J)	696,826.89
K.	Highest Voted Amount	(II-K)	4,684.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	692,142.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,309.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,309.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		692,142.81
1.	BASE Budget Limit	(V-A1)	543,385.91	
2.	Over-BASE Budget	(V-A2)	148,756.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		265,396.64
1.	Direct State Aid Paid By State	(V-B1)	265,396.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,185.70
D.	At Risk Student	(V-D)		10,934.48
E.	Indian Education For All	(V-E)		791.52
F.	American Indian Achievement Gap	(V-F)		7,328.00
G.	Data For Achievement	(V-G)		757.86
H.	Special Education Allowable Cost Payment	(V-H)		14,081.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		225.83
1.	Actual Non-Levy Revenue	(V-J1)	225.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		215,684.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	166,632.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,051.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		543,385.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,756.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,756.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.12
U.	Over-BASE Mills	(V-U)		48.85
1.	District Property Tax Levy Mills	(V-U1)	48.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

01 General Fund

Adopted Budget	0001	692,142.81

Budget Uses

Expenditure Budget	0002	692,142.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	265,396.64
Quality Educator	3111	28,185.70
At Risk Student	3112	10,934.48
Indian Education For All	3113	791.52
American Indian Achievement Gap	3114	7,328.00
State Special Education Allowable Cost Payment to Districts	3115	14,081.71
Data For Achievement	3116	757.86
State - Guaranteed Tax Base Aid	3120	166,632.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	59.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	17.98
Rentals	1910	148.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,051.73		
Over-BASE Levy	1110(c)	148,756.90		
District Tax Levy			1110	197,808.63
Total Estimated Revenues to Fund Adopted Budget			0004	692,142.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,156.88

Budget Uses

Expenditure Budget	0002	50,156.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,050.00
Contingency	0006	705.00
Over-Schedule	0011	42,401.88
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,877.50
State - On-Schedule Transportation Reimbursement	3210	3,877.50
District Tax Levy	1110	42,401.88
District Mills	999	13.92
Total Estimated Revenues to Fund Adopted Budget	0004	50,156.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	665,508.16

Budget Uses

Expenditure Budget	0002	665,508.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	609,112.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	609,112.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	56,395.80
District Mills	999	18.52
Total Estimated Revenues to Fund Adopted Budget	0004	665,508.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	149,222.00	0.00	29,844.40	5,000.00
2019 Chevrolet Express	2020	110,625.00	32,125.00	22,125.00	22,125.00
2021 Blue Bird Microbird	2020	70,000.00	18,000.00	14,000.00	5,000.00
2017 Blue Bird	2016	93,000.00	111,600.00	18,600.00	18,600.00
2014 Ford Starcraft Allstar	2015	56,708.00	79,391.20	11,341.60	5,670.80
Total					56,395.80

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

13 Tuition Fund

Adopted Budget	0001	4,261.32

Budget Uses

Expenditure Budget	0002	4,261.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,261.32
Unreserved Fund Balance Reappropriated	0970	4,261.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,261.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,652.93
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	8,652.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	116,347.07
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

17 Adult Education Fund

Adopted Budget	0001	4,997.22

Budget Uses

Expenditure Budget	0002	4,997.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,997.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,997.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,997.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	40,067.62

Budget Uses

Expenditure Budget	0002	40,067.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,509.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,509.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	530.47
District Tax Levy	1110	20,027.70
District Mills	999	6.58
Total Estimated Revenues to Fund Adopted Budget	0004	40,067.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,760.07

Budget Uses

Expenditure Budget	0002	47,760.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,760.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,760.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,760.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

50 Debt Service Fund

1

Taxable Value		3,045,229.00
Adopted Budget	0001	85,137.50

Budget Uses

Expenditure Budget	0002	85,137.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-913.24
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,137.50
Jurisdiction Mills	999	27.96
Total Estimated Revenues to Fund Adopted Budget	0004	85,137.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	04/24/2014	06/30/2029	980,000.00	445,000.00	65,000.00	19,737.50	400.00
Total Bond Requirements							85,137.50
Total Debt Service Requirements						0002	85,137.50

Budget Report
FY 2023

53 Valley

0928 Frazer H S

Submit ID: 0928-70152272

61 Building Reserve Fund

Adopted Budget		0001	1,463.41

Budget Uses

Expenditure Budget		0002	1,463.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,463.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,463.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,463.41

Budget Report
FY 2023

32 Missoula

Submit ID: 0599-53049964

0599 Frenchtown K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	994	509	14,909,342

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shauna Anderson

(Signature) (Date)

Chairperson, School Trustees: Jami Romney FitzGerald

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

Submit ID: 0599-53049964

0599 Frenchtown K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,914,455.23	1,058,482.38	10%	9.70%	0.00	8,962,845.15	1,951,610.08	130.86
10 Transportation	795,455.00	159,091.00	20%	20.00%	87,699.65	196,044.31	511,711.04	34.32
11 Bus Depreciation Reserve	431,154.75	0.00	N/A	0.00%	197,483.45	0.00	233,671.30	15.67
13 Tuition	344,372.86		N/A		29,913.19	0.00	314,459.67	21.09
14 Retirement	1,546,050.00	309,210.00	20%	20.00%	125,858.48	1,420,191.52		
17 Adult Education	49,843.65	0.00	35%	0.00%	34,934.31	0.00	14,909.34	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	112,507.63	0.00	N/A	0.00%	68,044.91	9,462.72	35,000.00	2.35
29 Flexibility	307,809.28	0.00	N/A	0.00%	276,044.44	31,764.84	0.00	0.00
61 Building Reserve	593,288.06	0.00	N/A	0.00%	405,878.06	121,378.35	66,031.65	4.43
Total of All Funds	15,094,936.46	1,526,783.38			1,225,856.49	10,741,686.89	3,127,393.08	209.72

50 Debt Service **Tax Jurisdiction**								
32-0599	1,392,000.00	0.00	20-9-438	0.00%	14,780.90	0.00	1,377,219.10	92.37

Budget Report
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0599 Frenchtown K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRENCHTOWN K-6	750
M1	FRENCHTOWN 7-8	244
H1	FRENCHTOWN HS 9-12	509

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,756,839.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	468,720.00
D.	At Risk Student	(I-D)	36,486.02
E.	Indian Education For All	(I-E)	34,989.84
F.	American Indian Achievement Gap	(I-F)	20,610.00
G.	Data For Achievement	(I-G)	33,501.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	418,212.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	61,028.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	72,112.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,431
B.	BASE Budget Limit	(II-B)	8,978,924.69
C.	Maximum Budget Limit	(II-C)	11,200,743.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,221,291.62
E.	Adopted Budget	(II-E)	10,200,216.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,693,163.61
H.	Maximum Budget Limit	(II-H)	12,072,430.71
I.	Highest Budget Without a Vote	(II-I)	10,914,455.23
J.	Highest Budget	(II-J)	12,072,430.71
K.	Highest Voted Amount	(II-K)	1,157,975.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,914,455.23

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,058,482.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,058,482.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	279,994.23	138,218.26	418,212.49
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	111,997.69	55,287.30	167,285.00
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	222,984.00	334,453.00	557,437.00
F.	100% Of Per Student Entitlement	6,263,198.00	3,821,063.00	10,084,261.00
		6,486,182.00	4,155,516.00	10,641,698.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,289,622.25	1,466,897.15	3,756,519.39
H.	Special Education in BASE@40%	111,997.69	55,287.30	167,285.00
I.	Subsidized BASE Amount	2,401,619.94	1,522,184.45	3,923,804.39
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,914,455.23
1.	BASE Budget Limit	(V-A1)	9,693,163.61	
2.	Over-BASE Budget	(V-A2)	1,221,291.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,756,839.00
1.	Direct State Aid Paid By State	(V-B1)	4,756,839.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		468,720.00
D.	At Risk Student	(V-D)		36,486.02
E.	Indian Education For All	(V-E)		34,989.84
F.	American Indian Achievement Gap	(V-F)		20,610.00
G.	Data For Achievement	(V-G)		33,501.87

H.	Special Education Allowable Cost Payment	(V-H)		418,212.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,862.81
	1. Actual Non-Levy Revenue	(V-J1)	11,862.81	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,911,941.58
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,181,623.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	730,318.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,693,163.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,221,291.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,221,291.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.42
T.	BASE Mills - High School	(V-T)		17.53
U.	Over-BASE Mills	(V-U)		81.91
	1. District Property Tax Levy Mills	(V-U1)	81.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0599 Frenchtown K-12 Schools

01 General Fund

Adopted Budget	0001	10,914,455.23

Budget Uses

Expenditure Budget	0002	10,914,455.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,756,839.00
Quality Educator	3111	468,720.00
At Risk Student	3112	36,486.02
Indian Education For All	3113	34,989.84
American Indian Achievement Gap	3114	20,610.00
State Special Education Allowable Cost Payment to Districts	3115	418,212.49
Data For Achievement	3116	33,501.87
State - Guaranteed Tax Base Aid	3120	3,181,623.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,451.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,411.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	730,318.46		
Over-BASE Levy	1110(c)	1,221,291.62		
District Tax Levy			1110	1,951,610.08
Total Estimated Revenues to Fund Adopted Budget			0004	10,914,455.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	795,455.00

Budget Uses

Expenditure Budget	0002	795,455.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	178,222.10
Contingency	0006	17,822.21
Over-Schedule	0011	599,410.69
Fund Balance for Budget	TFS48	246,790.65
Operating Reserve	0961	159,091.00
Unreserved Fund Balance Reappropriated	0970	87,699.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	98,022.15
State - On-Schedule Transportation Reimbursement	3210	98,022.16
District Tax Levy	1110	511,711.04
District Mills	999	34.32
Total Estimated Revenues to Fund Adopted Budget	0004	795,455.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0599 Frenchtown K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	431,154.75

Budget Uses

Expenditure Budget	0002	431,154.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	197,483.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197,483.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	233,671.30
District Mills	999	15.67
Total Estimated Revenues to Fund Adopted Budget	0004	431,154.75

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Vision Hwy Tires (8387 make 2023)	2022	123,250.00	0.00	24,650.00	0.00
Blue Bird Vision Mud & Snows	2022	123,500.00	0.00	24,700.00	0.00
Collins DE516WR (0687 make 2021)	2022	92,385.80	0.00	18,477.16	0.00
Blue Bird BB CV 3507S (7318 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird BB CV 3507S (7319 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird (9979 make 2021)	2020	117,500.00	0.00	23,500.00	0.00
International (3507 make 2020)	2020	170,227.85	0.00	34,045.57	0.00
International RE3000 (4671 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
International RE3000 (4672 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
Suburban K1500 (1387 make 2018)	2019	45,830.00	9,166.00	9,166.00	9,166.00
Thomas 341TS 499772B (1382 make 2018)	2018	105,536.00	21,107.20	21,107.20	0.00
Blue Bird T3 FE 3508S (8015 make 2018)	2017	97,200.00	38,880.00	19,440.00	19,440.00
Blue Bird T3 FE 4004S (8016 make 2018)	2017	103,750.00	20,750.00	20,750.00	0.00
Blue Bird T3 FE 4004S (8017 make 2018)	2017	103,750.00	20,750.00	20,750.00	0.00
Blue Bird T3RE 4006A (2870 make 2017)	2017	183,700.00	73,480.00	36,740.00	36,740.00
Blue Bird BB CV 3507S (7841 make 2017)	2016	91,750.00	73,400.00	18,350.00	18,350.00
Blue Bird BB CV 3507S (7842 make 2017)	2016	91,750.00	55,050.00	18,350.00	18,350.00
Bus 4023 (make 2014)	2014	70,518.00	56,414.40	14,103.60	14,103.60
Bus 8592 (make 2015)	2014	101,316.00	81,052.80	20,263.20	20,263.20
Bus 8593 (make 2015)	2014	101,316.00	81,052.80	20,263.20	20,263.20
Bluebird 0860 (make 2010)	2010	97,000.00	77,600.00	19,400.00	19,400.00
Bluebird 0861 (make 2010)	2010	97,000.00	77,600.00	19,400.00	19,400.00
Ic Corp 8089 (make 2010)	2010	79,412.00	63,529.60	15,882.40	15,882.40
International (7321 make 2009)	2008	111,564.50	121,876.50	22,312.90	22,312.90
Blue Bird (9551 make 2007)	2006	76,596.00	114,894.00	N/A	NA
Bus 5320 (make 1997)	2004	17,500.00	26,250.00	N/A	NA
Total					233,671.30

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13 Tuition Fund

Adopted Budget	0001	344,372.86

Budget Uses

Expenditure Budget	0002	344,372.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,913.19
Unreserved Fund Balance Reappropriated	0970	29,913.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	314,459.67
District Mills	999	21.09
Total Estimated Revenues to Fund Adopted Budget	0004	344,372.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,546,050.00

Budget Uses

Expenditure Budget	0002	1,546,050.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	435,068.48
Operating Reserve	0961	309,210.00
Unreserved Fund Balance Reappropriated	0970	125,858.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,420,191.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,546,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	49,843.65

Budget Uses

Expenditure Budget	0002	49,843.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,934.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,934.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,909.34
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,843.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	112,507.63

Budget Uses

Expenditure Budget	0002	112,507.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,044.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,044.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,462.72
District Tax Levy	1110	35,000.00
District Mills	999	2.35
Total Estimated Revenues to Fund Adopted Budget	0004	112,507.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	307,809.28

Budget Uses

Expenditure Budget	0002	307,809.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	276,044.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	276,044.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	31,764.84
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	307,809.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

32-0599

Taxable Value		14,909,342.00
Adopted Budget	0001	1,392,000.00

Budget Uses

Expenditure Budget	0002	1,392,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,780.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,780.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,377,219.10
Jurisdiction Mills	999	92.37
Total Estimated Revenues to Fund Adopted Budget	0004	1,392,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	01/01/2013	06/30/2027	1,209,749.50	681,576.38	157,934.12	22,059.00	400.00
High School Refunding Bond	01/01/2013	06/30/2027	1,238,640.50	697,853.62	161,705.88	22,585.80	400.00
Elementary Refunding Bond	01/01/2013	06/30/2027	3,407,615.00	1,919,860.12	444,867.88	62,135.64	400.00
High School Refunding Bond	01/01/2013	06/30/2027	3,488,995.00	1,965,709.88	455,492.12	63,619.56	400.00
Total Bond Requirements							1,392,000.00
Total Debt Service Requirements						0002	1,392,000.00

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Submit ID: 0599-53049964

0599 Frenchtown K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	593,288.06

Budget Uses

Expenditure Budget		0002	593,288.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	405,878.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	405,878.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	121,378.35
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	66,031.65	
District Tax Levy		1110	66,031.65
District Mills		999	4.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.43
Total Estimated Revenues to Fund Adopted Budget		0004	593,288.06

Budget Report
FY 2023

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82112635

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 71	N/A	3,684,403

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Blake Murray

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82112635

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	799,133.08	77,787.32	10%	9.73%	0.00	477,225.95	321,907.13	87.37
10 Transportation	135,000.00	25,000.00	20%	18.52%	986.27	56,485.54	77,528.19	21.04
11 Bus Depreciation Reserve	296,201.04	0.00	N/A	0.00%	255,379.24	0.00	40,821.80	11.08
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	140,000.00	28,000.00	20%	20.00%	29,574.84	110,425.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,476.36	0.00	N/A	0.00%	25,426.46	549.90	17,500.00	4.75
29 Flexibility	171,708.06	0.00	N/A	0.00%	121,708.06	50,000.00	0.00	0.00
61 Building Reserve	128,663.84	0.00	N/A	0.00%	84,973.84	18,690.00	25,000.00	6.79
Total of All Funds	1,714,182.38	130,787.32			518,048.71	713,376.55	482,757.12	131.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82112635

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROID K-6	49 *
M1	FROID 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	280,250.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,671.20
D.	At Risk Student	(I-D)	2,408.71
E.	Indian Education For All	(I-E)	1,652.88
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	1,582.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,215.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,404.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,015.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	79
B.	BASE Budget Limit	(II-B)	589,303.63
C.	Maximum Budget Limit	(II-C)	727,441.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	207,875.31
E.	Adopted Budget	(II-E)	797,178.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	563,294.48
H.	Maximum Budget Limit	(II-H)	696,858.60
I.	Highest Budget Without a Vote	(II-I)	771,169.79
J.	Highest Budget	(II-J)	799,133.08
K.	Highest Voted Amount	(II-K)	27,963.29
L.	Amount Approved on Ballot by Voters	(II-L)	27,963.29
M.	Adopted Budget	(II-M)	799,133.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		77,787.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		77,787.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		799,133.08
1.	BASE Budget Limit	(V-A1)	563,294.48	
2.	Over-BASE Budget	(V-A2)	235,838.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		280,250.81
1.	Direct State Aid Paid By State	(V-B1)	280,250.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,671.20
D.	At Risk Student	(V-D)		2,408.71
E.	Indian Education For All	(V-E)		1,652.88
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		1,582.59
H.	Special Education Allowable Cost Payment	(V-H)		10,215.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		185.87
1.	Actual Non-Levy Revenue	(V-J1)	185.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		226,578.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	140,510.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	86,068.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		563,294.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		235,838.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		235,838.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.01
1.	District Property Tax Levy Mills	(V-U1)	64.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	799,133.08

Budget Uses

Expenditure Budget	0002	799,133.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	280,250.81
Quality Educator	3111	37,671.20
At Risk Student	3112	2,408.71
Indian Education For All	3113	1,652.88
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	10,215.49
Data For Achievement	3116	1,582.59
State - Guaranteed Tax Base Aid	3120	140,510.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	80.00
Interest Earnings	1510	105.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	86,068.53	
Over-BASE Levy	1110(c)	235,838.60	
District Tax Levy		1110	321,907.13
Total Estimated Revenues to Fund Adopted Budget		0004	799,133.08
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,350.49
Contingency	0006	5,135.05
Over-Schedule	0011	78,514.46
Fund Balance for Budget	TFS48	25,986.27
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	986.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,242.77
State - On-Schedule Transportation Reimbursement	3210	28,242.77
District Tax Levy	1110	77,528.19
District Mills	999	21.04
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	296,201.04

Budget Uses

Expenditure Budget	0002	296,201.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255,379.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	255,379.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,821.80
District Mills	999	11.08
Total Estimated Revenues to Fund Adopted Budget	0004	296,201.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
4UZABRDU5HCHY4295	2017	97,499.00	97,499.00	19,499.80	19,499.80
4UZABRFD1JCL69851	2017	106,610.00	106,610.00	21,322.00	21,322.00
1BAKCCPH1FF307058	2014	78,000.00	117,000.00	N/A	NA
1BAKCCPH1DF294518	2013	88,000.00	132,000.00	N/A	NA
1GBL7T1C81J511636	2002	57,682.00	86,523.00	N/A	NA
Total					40,821.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,574.84
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	29,574.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,425.16
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	43,476.36

Budget Uses

Expenditure Budget	0002	43,476.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,426.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,426.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	549.90
District Tax Levy	1110	17,500.00
District Mills	999	4.75
Total Estimated Revenues to Fund Adopted Budget	0004	43,476.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	171,708.06

Budget Uses

Expenditure Budget	0002	171,708.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,708.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,708.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	171,708.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82112635

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-82112635

61 Building Reserve Fund

Adopted Budget	0001	128,663.84

Budget Uses

Expenditure Budget	0002	128,663.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,973.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,973.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,690.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	5,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	6.79
Building Reserve Voted Mills		0134	5.43
Building Reserve Permissive Mills		0135	1.36
Total Estimated Revenues to Fund Adopted Budget		0004	128,663.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	100,000.00	5	612	40,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2023

43 Roosevelt

0787 Froid H S

Submit ID: 0787-27509725

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	37	3,684,403

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Blake Murray

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0787 Froid H S

Submit ID: 0787-27509725

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	658,462.35	60,367.69	10%	9.17%	0.00	460,677.02	197,785.33	53.69
10 Transportation	135,000.00	27,000.00	20%	20.00%	5,149.08	45,728.99	84,121.93	22.83
11 Bus Depreciation Reserve	368,714.94	0.00	N/A	0.00%	320,965.94	0.00	47,749.00	12.96
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	120,000.00	24,000.00	20%	20.00%	20,933.13	99,066.87		
17 Adult Education	4,841.70	0.00	35%	0.00%	4,841.70	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,202.16	0.00	N/A	0.00%	32,185.36	516.80	17,500.00	4.75
29 Flexibility	151,024.76	0.00	N/A	0.00%	101,024.76	50,000.00	0.00	0.00
61 Building Reserve	158,392.92	0.00	N/A	0.00%	110,312.92	13,080.00	35,000.00	9.50
Total of All Funds	1,646,638.83	111,367.69			595,412.89	669,069.68	382,156.26	103.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0787 Froid H S

Submit ID: 0787-27509725

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FROID HS 9-12 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	275,610.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,352.80
D.	At Risk Student	(I-D)	834.44
E.	Indian Education For All	(I-E)	861.36
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	824.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,721.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,880.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,181.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	458,347.57
C.	Maximum Budget Limit	(II-C)	570,440.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	150,736.40
E.	Adopted Budget	(II-E)	609,083.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	529,385.44
H.	Maximum Budget Limit	(II-H)	658,462.35
I.	Highest Budget Without a Vote	(II-I)	658,462.35
J.	Highest Budget	(II-J)	658,462.35
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	658,462.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,367.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,367.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		658,462.35
1.	BASE Budget Limit	(V-A1)	529,385.44	
2.	Over-BASE Budget	(V-A2)	129,076.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		275,610.37
1.	Direct State Aid Paid By State	(V-B1)	275,610.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,352.80
D.	At Risk Student	(V-D)		834.44
E.	Indian Education For All	(V-E)		861.36
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		824.73
H.	Special Education Allowable Cost Payment	(V-H)		7,721.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		127.02
1.	Actual Non-Levy Revenue	(V-J1)	127.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		221,365.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	152,657.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	68,708.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		529,385.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		129,076.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		129,076.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		18.66
U.	Over-BASE Mills	(V-U)		35.03
1.	District Property Tax Levy Mills	(V-U1)	35.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	658,462.35

Budget Uses

Expenditure Budget	0002	658,462.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	275,610.37
Quality Educator	3111	21,352.80
At Risk Student	3112	834.44
Indian Education For All	3113	861.36
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	7,721.84
Data For Achievement	3116	824.73
State - Guaranteed Tax Base Aid	3120	152,657.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	41.18
Interest Earnings	1510	85.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	68,708.42		
Over-BASE Levy	1110(c)	129,076.91		
District Tax Levy			1110	197,785.33
Total Estimated Revenues to Fund Adopted Budget			0004	658,462.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,571.81
Contingency	0006	4,157.18
Over-Schedule	0011	89,271.01
Fund Balance for Budget	TFS48	32,149.08
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	5,149.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,864.49
State - On-Schedule Transportation Reimbursement	3210	22,864.50
District Tax Levy	1110	84,121.93
District Mills	999	22.83
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	368,714.94

Budget Uses

Expenditure Budget	0002	368,714.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	320,965.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	320,965.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,749.00
District Mills	999	12.96
Total Estimated Revenues to Fund Adopted Budget	0004	368,714.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
14 passenger bus	2019	37,000.00	22,200.00	7,400.00	7,400.00
2020 THOMAS BUS	2019	104,246.00	62,547.40	20,849.20	20,849.20
4UZABRDU3HCHY4294	2017	97,499.00	97,499.00	19,499.80	19,499.80
2M93JMPA36W063610	2014	200,025.00	300,037.50	N/A	NA
1BAKCCPH2DF290834	2012	88,000.00	132,000.00	N/A	NA
1BAKCCKH46F235425	2006	59,300.00	88,950.00	N/A	NA
Total					47,749.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,933.13
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	20,933.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	99,066.87
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,841.70

Budget Uses

Expenditure Budget	0002	4,841.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,841.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,841.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,841.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,202.16

Budget Uses

Expenditure Budget	0002	50,202.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,185.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,185.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	516.80
District Tax Levy	1110	17,500.00
District Mills	999	4.75
Total Estimated Revenues to Fund Adopted Budget	0004	50,202.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0787 Froid H S

Submit ID: 0787-27509725

29 Flexibility Fund

Adopted Budget	0001	151,024.76

Budget Uses

Expenditure Budget	0002	151,024.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,024.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,024.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	151,024.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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0787 Froid H S

Submit ID: 0787-27509725

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0787 Froid H S

Submit ID: 0787-27509725

61 Building Reserve Fund

Adopted Budget	0001	158,392.92

Budget Uses

Expenditure Budget	0002	158,392.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,312.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,312.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,080.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	5,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	9.50
Building Reserve Voted Mills		0134	8.14
Building Reserve Permissive Mills		0135	1.36
Total Estimated Revenues to Fund Adopted Budget		0004	158,392.92

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	150,000.00	5	612	60,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2023

05 Carbon

0072 Fromberg K-12

Submit ID: 0072-75773735

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 82	* 44	4,569,494

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brandi Lynn

(Signature) (Date)

Chairperson, School Trustees: Kristin Bauwens

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-75773735

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,509,015.40	153,466.88	10%	10.17%	37,107.84	1,001,112.76	470,794.80	103.01
10 Transportation	161,148.00	31,762.00	20%	19.71%	8,191.78	57,011.72	95,944.50	21.00
11 Bus Depreciation Reserve	266,599.97	0.00	N/A	0.00%	218,259.97	0.00	48,340.00	10.58
13 Tuition	61,789.39		N/A		61,006.63	0.00	782.76	0.17
14 Retirement	197,182.00	39,436.40	20%	20.00%	12,465.92	184,716.08		
17 Adult Education	51,950.00	18,175.50	35%	34.99%	31,984.29	0.00	19,965.71	4.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,889.95	0.00	N/A	0.00%	21,704.09	1,185.86	15,000.00	3.28
29 Flexibility	31,554.93	0.00	N/A	0.00%	22,818.24	8,736.69	0.00	0.00
61 Building Reserve	155,280.31	0.00	N/A	0.00%	110,870.31	28,395.27	16,014.73	3.50
Total of All Funds	2,472,409.95	242,840.78			524,409.07	1,281,158.38	666,842.50	145.91

50 Debt Service **Tax Jurisdiction**								
K-12 GO Series 2013	116,506.28	4,060.14	20-9-438	3.48%	0.00	0.00	116,506.28	25.50

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROMBERG EL	63 *
M1	FROMBERG 7-8	19 *
H1	FROMBERG HS 9-12	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	606,702.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,237.60
D.	At Risk Student	(I-D)	8,477.27
E.	Indian Education For All	(I-E)	2,933.28
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	2,808.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,836.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,996.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,686.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,715.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	131
B.	BASE Budget Limit	(II-B)	1,211,075.15
C.	Maximum Budget Limit	(II-C)	1,505,643.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,280.63
E.	Adopted Budget	(II-E)	1,505,355.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,214,734.77
H.	Maximum Budget Limit	(II-H)	1,501,090.15
I.	Highest Budget Without a Vote	(II-I)	1,509,015.40
J.	Highest Budget	(II-J)	1,533,300.99
K.	Highest Voted Amount	(II-K)	24,285.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,509,015.40

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		150,901.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,565.34
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,565.34	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		37,107.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	37,107.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		190,574.72

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,252.46	6,584.44	18,836.90
B.	Special Education RSBG to Coop	3,913.14	2,083.62	5,996.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,466.24	3,467.22	9,933.46

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	520,175.90	335,423.00	855,598.90
		687,399.90	669,876.00	1,357,275.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	242,652.17	236,466.23	479,118.39
H.	Special Education in BASE@40%	6,466.24	3,467.22	9,933.46
I.	Subsidized BASE Amount	249,118.41	239,933.45	489,051.85
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,509,015.40
1.	BASE Budget Limit	(V-A1)	1,214,734.77	
2.	Over-BASE Budget	(V-A2)	294,280.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		606,702.32
1.	Direct State Aid Paid By State	(V-B1)	606,702.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,237.60
D.	At Risk Student	(V-D)		8,477.27
E.	Indian Education For All	(V-E)		2,933.28
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		2,808.54

H.	Special Education Allowable Cost Payment	(V-H)		18,836.90
I.	Remaining Fund Balance Available	(V-I)		37,107.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,891.59
1.	Actual Non-Levy Revenue	(V-J1)	8,891.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		443,052.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	266,538.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,514.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,214,734.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		294,280.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		294,280.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.41
T.	BASE Mills - High School	(V-T)		14.20
U.	Over-BASE Mills	(V-U)		64.40
1.	District Property Tax Levy Mills	(V-U1)	64.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,509,015.40

Budget Uses

Expenditure Budget	0002	1,509,015.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	37,107.84
Direct State Aid	3110	606,702.32
Quality Educator	3111	85,237.60
At Risk Student	3112	8,477.27
Indian Education For All	3113	2,933.28
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	18,836.90
Data For Achievement	3116	2,808.54
State - Guaranteed Tax Base Aid	3120	266,538.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,300.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,591.57
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,514.17		
Over-BASE Levy	1110(c)	294,280.63		
District Tax Levy			1110	470,794.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,509,015.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	161,148.00

Budget Uses

Expenditure Budget	0002	161,148.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,828.84
Contingency	0006	5,182.88
Over-Schedule	0011	104,136.28
Fund Balance for Budget	TFS48	39,953.78
Operating Reserve	0961	31,762.00
Unreserved Fund Balance Reappropriated	0970	8,191.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,505.86
State - On-Schedule Transportation Reimbursement	3210	28,505.86
District Tax Levy	1110	95,944.50
District Mills	999	21.00
Total Estimated Revenues to Fund Adopted Budget	0004	161,148.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	266,599.97

Budget Uses

Expenditure Budget	0002	266,599.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	218,259.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	218,259.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,340.00
District Mills	999	10.58
Total Estimated Revenues to Fund Adopted Budget	0004	266,599.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 Blue Bird	2019	17,000.00	8,500.00	3,400.00	3,400.00
2018 Thomas Bus	2019	46,700.00	23,350.00	9,340.00	9,340.00
2017 Blue Bird Vision	2016	89,000.00	62,300.00	17,800.00	17,800.00
2017 Bluebird Vision	2016	89,000.00	62,300.00	17,800.00	17,800.00
Total					48,340.00

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13 Tuition Fund

Adopted Budget	0001	61,789.39

Budget Uses

Expenditure Budget	0002	61,789.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,006.63
Unreserved Fund Balance Reappropriated	0970	61,006.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	782.76
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	61,789.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	197,182.00

Budget Uses

Expenditure Budget	0002	197,182.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,902.32
Operating Reserve	0961	39,436.40
Unreserved Fund Balance Reappropriated	0970	12,465.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,716.08
Total Estimated Revenues to Fund Adopted Budget	0004	197,182.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	51,950.00

Budget Uses

Expenditure Budget	0002	51,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,159.79
Operating Reserve	0961	18,175.50
Unreserved Fund Balance Reappropriated	0970	31,984.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,965.71
District Mills	999	4.37
Total Estimated Revenues to Fund Adopted Budget	0004	51,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,889.95

Budget Uses

Expenditure Budget	0002	37,889.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,704.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,704.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,185.86
District Tax Levy	1110	15,000.00
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	37,889.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	31,554.93

Budget Uses

Expenditure Budget	0002	31,554.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,818.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,818.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,385.00
State - Advanced Opportunity Aid	3770	5,351.69
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,554.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
K-12 GO Series 2013

Taxable Value		4,569,494.00
Adopted Budget	0001	116,506.28

Budget Uses

Expenditure Budget	0002	116,506.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,060.14
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	4,060.14
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	116,506.28
Jurisdiction Mills	999	25.50
Total Estimated Revenues to Fund Adopted Budget	0004	116,506.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/21/2013	06/30/2028	651,414.50	257,500.00	45,000.00	13,003.14	250.00
High School Bond	08/21/2013	06/30/2028	651,414.50	257,500.00	45,000.00	13,003.14	250.00
Total Bond Requirements							116,506.28
Total Debt Service Requirements						0002	116,506.28

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61 Building Reserve Fund

Adopted Budget		0001	155,280.31

Budget Uses

Expenditure Budget		0002	155,280.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,870.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	110,870.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,395.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,014.73	
District Tax Levy		1110	16,014.73
District Mills		999	3.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.50
Total Estimated Revenues to Fund Adopted Budget		0004	155,280.31

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43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 128	N/A	3,466,713

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LaVonna Pew

(Signature) (Date)

Chairperson, School Trustees: Therese Long

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,116,533.28	91,085.04	10%	8.16%	0.00	785,828.68	330,704.60	95.38
10 Transportation	85,000.00	892.38	20%	1.05%	0.00	37,475.90	47,524.10	13.71
11 Bus Depreciation Reserve	199,530.90	0.00	N/A	0.00%	165,096.50	0.00	34,434.40	9.93
13 Tuition	35,000.00		N/A		13,585.26	0.00	21,414.74	6.18
14 Retirement	225,750.00	43,502.16	20%	19.27%	0.00	225,750.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,488.17	0.00	N/A	0.00%	624.86	863.31	0.00	0.00
29 Flexibility	93,703.86	0.00	N/A	0.00%	92,299.08	1,404.78	0.00	0.00
61 Building Reserve	141,522.19	0.00	N/A	0.00%	111,122.19	21,400.00	9,000.00	2.60
Total of All Funds	1,898,528.40	135,479.58			382,727.89	1,072,722.67	443,077.84	127.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRONTIER K-6	105	*
M1	FRONTIER 7-8	23	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	432,516.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,608.00
D.	At Risk Student	(I-D)	8,522.88
E.	Indian Education For All	(I-E)	2,979.84
F.	American Indian Achievement Gap	(I-F)	19,236.00
G.	Data For Achievement	(I-G)	2,853.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,296.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,098.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,881.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	918,292.05
C.	Maximum Budget Limit	(II-C)	1,136,587.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	232,201.12
E.	Adopted Budget	(II-E)	1,150,493.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	884,332.16
H.	Maximum Budget Limit	(II-H)	1,092,488.54
I.	Highest Budget Without a Vote	(II-I)	1,116,533.28
J.	Highest Budget	(II-J)	1,160,387.20
K.	Highest Voted Amount	(II-K)	43,853.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,116,533.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		91,085.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,085.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,116,533.28
1.	BASE Budget Limit	(V-A1)	884,332.16	
2.	Over-BASE Budget	(V-A2)	232,201.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		432,516.08
1.	Direct State Aid Paid By State	(V-B1)	432,516.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,608.00
D.	At Risk Student	(V-D)		8,522.88
E.	Indian Education For All	(V-E)		2,979.84
F.	American Indian Achievement Gap	(V-F)		19,236.00
G.	Data For Achievement	(V-G)		2,853.12
H.	Special Education Allowable Cost Payment	(V-H)		18,296.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		595.96
1.	Actual Non-Levy Revenue	(V-J1)	595.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		350,723.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	252,220.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	98,503.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		884,332.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		232,201.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		232,201.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.98
1.	District Property Tax Levy Mills	(V-U1)	66.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

01 General Fund

Adopted Budget	0001	1,116,533.28

Budget Uses

Expenditure Budget	0002	1,116,533.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	432,516.08
Quality Educator	3111	48,608.00
At Risk Student	3112	8,522.88
Indian Education For All	3113	2,979.84
American Indian Achievement Gap	3114	19,236.00
State Special Education Allowable Cost Payment to Districts	3115	18,296.40
Data For Achievement	3116	2,853.12
State - Guaranteed Tax Base Aid	3120	252,220.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	70.96
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	525.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	98,503.48		
Over-BASE Levy	1110(c)	232,201.12		
District Tax Levy			1110	330,704.60
Total Estimated Revenues to Fund Adopted Budget			0004	1,116,533.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,069.00
Contingency	0006	3,406.90
Over-Schedule	0011	47,524.10
Fund Balance for Budget	TFS48	892.38
Operating Reserve	0961	892.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,737.95
State - On-Schedule Transportation Reimbursement	3210	18,737.95
District Tax Levy	1110	47,524.10
District Mills	999	13.71
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	199,530.90

Budget Uses

Expenditure Budget	0002	199,530.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,096.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,096.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,434.40
District Mills	999	9.93
Total Estimated Revenues to Fund Adopted Budget	0004	199,530.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 2022	2021	111,500.00	0.00	22,300.00	11,150.00
77 Passanger w/storage	2016	81,421.98	97,706.40	16,284.40	16,284.40
Bluebird	2014	80,000.00	103,000.00	16,000.00	7,000.00
2011 Bluebird Propane-1BAKGC5H8BF280510	2010	87,500.00	131,250.00	N/A	NA
Total					34,434.40

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,585.26
Unreserved Fund Balance Reappropriated	0970	13,585.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,414.74
District Mills	999	6.18
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

14 Retirement Fund

Adopted Budget	0001	225,750.00

Budget Uses

Expenditure Budget	0002	225,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,502.16
Operating Reserve	0961	43,502.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,750.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,488.17

Budget Uses

Expenditure Budget	0002	1,488.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	624.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	624.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	863.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,488.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

29 Flexibility Fund

Adopted Budget	0001	93,703.86

Budget Uses

Expenditure Budget	0002	93,703.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,299.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,299.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,404.78
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,703.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-47232748

61 Building Reserve Fund

Adopted Budget		0001	141,522.19

Budget Uses

Expenditure Budget		0002	141,522.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	111,122.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	111,122.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	9,000.00
District Mills		999	2.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.60
Total Estimated Revenues to Fund Adopted Budget		0004	141,522.19

Budget Report
FY 2023

51 Toole

0915 Galata Elem

Submit ID: 0915-18335057

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	3,348,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Steinbacher

(Signature) (Date)

Chairperson, School Trustees: Mark Wigen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

51 Toole

0915 Galata Elem

Submit ID: 0915-18335057

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,215.37	12,057.32	10%	10.37%	1,919.69	45,351.84	68,943.84	20.59
10 Transportation	16,500.00	3,300.00	20%	20.00%	5,350.85	10,606.75	542.40	0.16
11 Bus Depreciation Reserve	30,381.29	0.00	N/A	0.00%	27,381.29	0.00	3,000.00	0.90
13 Tuition	4,921.43		N/A		4,921.43	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	7,479.63	12,520.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	133.46	0.00	N/A	0.00%	59.56	73.90	0.00	0.00
29 Flexibility	14,409.06	0.00	N/A	0.00%	14,409.06	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	202,560.61	19,357.32			61,521.51	68,552.86	72,486.24	21.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

51 Toole

Submit ID: 0915-18335057

0915 Galata Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GALATA K-8 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	2,827.31
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	477.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	152.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	78,420.25
C.	Maximum Budget Limit	(II-C)	96,889.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,519.90
E.	Adopted Budget	(II-E)	118,940.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	75,695.47
H.	Maximum Budget Limit	(II-H)	93,183.08
I.	Highest Budget Without a Vote	(II-I)	116,215.37
J.	Highest Budget	(II-J)	120,284.90
K.	Highest Voted Amount	(II-K)	4,069.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,215.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,621.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		435.78
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	435.78	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,919.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,919.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,977.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,215.37
1.	BASE Budget Limit	(V-A1)	75,695.47	
2.	Over-BASE Budget	(V-A2)	40,519.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,240.40
1.	Direct State Aid Paid By State	(V-B1)	38,240.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		2,827.31
E.	Indian Education For All	(V-E)		116.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		111.45
H.	Special Education Allowable Cost Payment	(V-H)		477.23
I.	Remaining Fund Balance Available	(V-I)		1,919.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		107.05
1.	Actual Non-Levy Revenue	(V-J1)	107.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		28,423.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,423.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		75,695.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,519.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,519.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.10
1.	District Property Tax Levy Mills	(V-U1)	12.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	116,215.37

Budget Uses

Expenditure Budget	0002	116,215.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,919.69
Direct State Aid	3110	38,240.40
Quality Educator	3111	3,472.00
At Risk Student	3112	2,827.31
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	477.23
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	107.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	28,423.94		
Over-BASE Levy	1110(c)	40,519.90		
District Tax Levy			1110	68,943.84
Total Estimated Revenues to Fund Adopted Budget			0004	116,215.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

51 Toole

0915 Galata Elem

Submit ID: 0915-18335057

10 Transportation Fund

Adopted Budget	0001	16,500.00

Budget Uses

Expenditure Budget	0002	16,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,642.50
Contingency	0006	964.25
Over-Schedule	0011	5,893.25
Fund Balance for Budget	TFS48	8,650.85
Operating Reserve	0961	3,300.00
Unreserved Fund Balance Reappropriated	0970	5,350.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,303.37
State - On-Schedule Transportation Reimbursement	3210	5,303.38
District Tax Levy	1110	542.40
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	16,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	30,381.29

Budget Uses

Expenditure Budget	0002	30,381.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,381.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,381.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	3,000.00
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	30,381.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Micro Bird 16 passenger 4 X 4 SRW w/belts	2019	71,000.00	6,000.00	14,200.00	1,500.00
2015 Chevrolet Microbird	2016	32,500.00	20,250.00	6,500.00	1,500.00
Total					3,000.00

Budget Report
FY 2023
51 Toole
0915 Galata Elem

Submit ID: 0915-18335057

13 Tuition Fund

Adopted Budget	0001	4,921.43

Budget Uses

Expenditure Budget	0002	4,921.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,921.43
Unreserved Fund Balance Reappropriated	0970	4,921.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,921.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
51 Toole

0915 Galata Elem

Submit ID: 0915-18335057

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,479.63
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	7,479.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,520.37
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	133.46

Budget Uses

Expenditure Budget	0002	133.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	73.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	133.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0915 Galata Elem

Submit ID: 0915-18335057

29 Flexibility Fund

Adopted Budget	0001	14,409.06

Budget Uses

Expenditure Budget	0002	14,409.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,409.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,409.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,409.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0915 Galata Elem

Submit ID: 0915-18335057

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0364-82002189

0364 Gallatin Gateway Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 167	N/A	8,799,170

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Julie Fleury

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
16 Gallatin
0364 Gallatin Gateway Elem

Submit ID: 0364-82002189

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,351,226.40	140,009.97	10%	10.36%	12,242.42	818,543.47	520,440.51	59.15
10 Transportation	135,690.00	27,138.00	20%	20.00%	11,572.97	24,242.50	99,874.53	11.35
11 Bus Depreciation Reserve	126,588.97	0.00	N/A	0.00%	96,966.80	0.00	29,622.17	3.37
13 Tuition	14,916.01		N/A		14,916.01	0.00	0.00	0.00
14 Retirement	220,000.00	44,000.00	20%	20.00%	51,565.57	168,434.43		
17 Adult Education	24,000.00	8,400.00	35%	35.00%	10,211.85	1,500.00	12,288.15	1.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,659.48	0.00	N/A	0.00%	12,597.91	1,061.57	18,000.00	2.05
29 Flexibility	11,374.95	0.00	N/A	0.00%	11,374.95	0.00	0.00	0.00
61 Building Reserve	254,510.08	0.00	N/A	0.00%	160,920.08	11,601.85	81,988.15	9.32
Total of All Funds	2,169,965.89	219,547.97			382,368.56	1,025,383.82	762,213.51	86.64

50 Debt Service Tax Jurisdiction								
1	0.00	0.00	20-9-438	0.00%	6,114.62	0.00	0.00	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0364-82002189

0364 Gallatin Gateway Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GALLATIN GATEWAY K-6	121	*
M1	GALLATIN GATEWAY 7-8	46	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	553,305.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,781.60
D.	At Risk Student	(I-D)	2,212.22
E.	Indian Education For All	(I-E)	3,887.76
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	3,722.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,852.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,283.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,176.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	169
B.	BASE Budget Limit	(II-B)	1,072,846.93
C.	Maximum Budget Limit	(II-C)	1,336,023.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	267,798.22
E.	Adopted Budget	(II-E)	1,340,645.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,087,425.53
H.	Maximum Budget Limit	(II-H)	1,351,226.40
I.	Highest Budget Without a Vote	(II-I)	1,351,226.40
J.	Highest Budget	(II-J)	1,351,226.40
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,351,226.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		135,122.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,887.33
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,887.33	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,242.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,242.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		152,252.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,351,226.40
1.	BASE Budget Limit	(V-A1)	1,087,425.53	
2.	Over-BASE Budget	(V-A2)	263,800.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		553,305.77
1.	Direct State Aid Paid By State	(V-B1)	553,305.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,781.60
D.	At Risk Student	(V-D)		2,212.22
E.	Indian Education For All	(V-E)		3,887.76
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		3,722.43
H.	Special Education Allowable Cost Payment	(V-H)		24,852.61
I.	Remaining Fund Balance Available	(V-I)		12,242.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,169.16
1.	Actual Non-Levy Revenue	(V-J1)	1,169.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		436,793.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	180,153.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	256,639.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,087,425.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		263,800.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		263,800.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.98
1.	District Property Tax Levy Mills	(V-U1)	29.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

16 Gallatin

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01 General Fund

Adopted Budget	0001	1,351,226.40

Budget Uses

Expenditure Budget	0002	1,351,226.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,242.42
Direct State Aid	3110	553,305.77
Quality Educator	3111	48,781.60
At Risk Student	3112	2,212.22
Indian Education For All	3113	3,887.76
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	24,852.61
Data For Achievement	3116	3,722.43
State - Guaranteed Tax Base Aid	3120	180,153.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,159.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	256,639.64		
Over-BASE Levy	1110(c)	263,800.87		
District Tax Levy			1110	520,440.51
Total Estimated Revenues to Fund Adopted Budget			0004	1,351,226.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,690.00

Budget Uses

Expenditure Budget	0002	135,690.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,675.00
Contingency	0006	2,067.50
Over-Schedule	0011	112,947.50
Fund Balance for Budget	TFS48	38,710.97
Operating Reserve	0961	27,138.00
Unreserved Fund Balance Reappropriated	0970	11,572.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,371.25
State - On-Schedule Transportation Reimbursement	3210	11,371.25
District Tax Levy	1110	99,874.53
District Mills	999	11.35
Total Estimated Revenues to Fund Adopted Budget	0004	135,690.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	126,588.97

Budget Uses

Expenditure Budget	0002	126,588.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,966.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,966.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,622.17
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	126,588.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ICRP (International)	2020	80,810.87	48,486.51	16,162.17	16,162.17
2018 BLUE BIRD	2017	67,300.00	67,300.00	13,460.00	13,460.00
Total					29,622.17

Budget Report
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13 Tuition Fund

Adopted Budget	0001	14,916.01

Budget Uses

Expenditure Budget	0002	14,916.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,916.01
Unreserved Fund Balance Reappropriated	0970	14,916.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,916.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,565.57
Operating Reserve	0961	44,000.00
Unreserved Fund Balance Reappropriated	0970	51,565.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	168,434.43
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,611.85
Operating Reserve	0961	8,400.00
Unreserved Fund Balance Reappropriated	0970	10,211.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,288.15
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,659.48

Budget Uses

Expenditure Budget	0002	31,659.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,597.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,597.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,061.57
District Tax Levy	1110	18,000.00
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	31,659.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	11,374.95

Budget Uses

Expenditure Budget	0002	11,374.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,374.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,374.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,374.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

1

Taxable Value		8,799,170.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,114.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,114.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,114.62

Budget Report
FY 2023

16 Gallatin

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0364 Gallatin Gateway Elem

61 Building Reserve Fund

Adopted Budget	0001	254,510.08

Budget Uses

Expenditure Budget	0002	254,510.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,920.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,920.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,601.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	21,988.15	
District Tax Levy		1110	81,988.15
District Mills		999	9.32
Building Reserve Voted Mills		0134	6.82
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	254,510.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	5	612	0.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2023

34 Park

0614 Gardiner Elem

Submit ID: 0614-41582249

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 99	N/A	8,242,612

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelby Detro

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
34 Park
0614 Gardiner Elem

Submit ID: 0614-41582249

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,045,626.71	104,344.24	10%	9.98%	0.00	751,790.42	293,836.29	35.65
10 Transportation	118,960.00	23,792.00	20%	20.00%	38,060.92	34,027.00	46,872.08	5.69
11 Bus Depreciation Reserve	544,330.33	0.00	N/A	0.00%	505,737.33	0.00	38,593.00	4.68
13 Tuition	20,637.68		N/A		20,637.68	0.00	0.00	0.00
14 Retirement	180,000.00	36,000.00	20%	20.00%	40,354.99	139,645.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,838.03	0.00	N/A	0.00%	40,145.89	692.14	20,000.00	2.43
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	91,090.73	0.00	N/A	0.00%	64,540.73	5,939.49	20,610.51	2.50
Total of All Funds	2,061,483.48	164,136.24			709,477.54	932,094.06	419,911.88	50.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

0614 Gardiner Elem

Submit ID: 0614-41582249

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GARDINER K-6	73 *
M1	GARDINER 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	357,709.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,830.72
D.	At Risk Student	(I-D)	1,021.75
E.	Indian Education For All	(I-E)	2,304.72
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	2,206.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,332.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,777.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,839.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	726,268.83
C.	Maximum Budget Limit	(II-C)	901,735.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	57,472.95
E.	Adopted Budget	(II-E)	1,043,741.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	708,994.50
H.	Maximum Budget Limit	(II-H)	880,509.24
I.	Highest Budget Without a Vote	(II-I)	1,045,626.71
J.	Highest Budget	(II-J)	1,045,626.71
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,045,626.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,344.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,344.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,045,626.71
1.	BASE Budget Limit	(V-A1)	708,994.50	
2.	Over-BASE Budget	(V-A2)	336,632.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		357,709.92
1.	Direct State Aid Paid By State	(V-B1)	357,709.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,830.72
D.	At Risk Student	(V-D)		1,021.75
E.	Indian Education For All	(V-E)		2,304.72
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		2,206.71
H.	Special Education Allowable Cost Payment	(V-H)		14,332.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		290,130.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	52,926.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	237,204.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		708,994.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		280,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	280,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		56,632.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		336,632.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.87
1.	District Property Tax Levy Mills	(V-U1)	6.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
34 Park

0614 Gardiner Elem

Submit ID: 0614-41582249

01 General Fund

Adopted Budget	0001	1,045,626.71

Budget Uses

Expenditure Budget	0002	1,045,626.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	357,709.92
Quality Educator	3111	40,830.72
At Risk Student	3112	1,021.75
Indian Education For All	3113	2,304.72
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	14,332.18
Data For Achievement	3116	2,206.71
State - Guaranteed Tax Base Aid	3120	52,926.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	280,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	237,204.08		
Over-BASE Levy	1110(c)	56,632.21		
District Tax Levy			1110	293,836.29
Total Estimated Revenues to Fund Adopted Budget			0004	1,045,626.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	118,960.00

Budget Uses

Expenditure Budget	0002	118,960.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,697.27
Contingency	0006	1,369.73
Over-Schedule	0011	103,893.00
Fund Balance for Budget	TFS48	61,852.92
Operating Reserve	0961	23,792.00
Unreserved Fund Balance Reappropriated	0970	38,060.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	18,960.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,533.50
State - On-Schedule Transportation Reimbursement	3210	7,533.50
District Tax Levy	1110	46,872.08
District Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	118,960.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park

0614 Gardiner Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	544,330.33

Budget Uses

Expenditure Budget	0002	544,330.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	505,737.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	505,737.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,593.00
District Mills	999	4.68
Total Estimated Revenues to Fund Adopted Budget	0004	544,330.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	63,703.80	0.00	12,740.76	0.00
2020 Route Bus (Valley) 4UZABRFC5LCLW7320	2019	63,703.80	7,927.36	12,740.76	7,927.36
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	99,328.20	58,712.72	19,865.64	19,865.64
2007 MCI J4500 MOTOR COACH	2016	54,000.00	64,800.00	10,800.00	10,800.00
Chevy Collins, Grand Bantum 20 Passenger	2012	50,000.00	75,000.00	N/A	NA
Ic Corporation, 72 passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2005 Bluebird 84 passenger	2005	41,750.00	62,625.00	N/A	NA
4UZ6CFAC6WC921042	1998	57,448.00	86,172.00	N/A	NA
Total					38,593.00

Budget Report
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34 Park
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Submit ID: 0614-41582249

13 Tuition Fund

Adopted Budget	0001	20,637.68

Budget Uses

Expenditure Budget	0002	20,637.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,637.68
Unreserved Fund Balance Reappropriated	0970	20,637.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,637.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,354.99
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	40,354.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,645.01
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,838.03

Budget Uses

Expenditure Budget	0002	60,838.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,145.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,145.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	692.14
District Tax Levy	1110	20,000.00
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	60,838.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park
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29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0614 Gardiner Elem

Submit ID: 0614-41582249

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 0614-41582249

0614 Gardiner Elem

61 Building Reserve Fund

Adopted Budget		0001	91,090.73

Budget Uses

Expenditure Budget		0002	91,090.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,540.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,540.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,939.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,610.51	
District Tax Levy		1110	20,610.51
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	91,090.73

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	55	10,689,563

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelby Detro

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	991,414.06	93,221.89	10%	9.40%	0.00	717,585.82	273,828.24	25.62
10 Transportation	80,000.00	16,000.00	20%	20.00%	30,015.83	10,731.29	39,252.88	3.67
11 Bus Depreciation Reserve	560,344.04	0.00	N/A	0.00%	522,732.04	0.00	37,612.00	3.52
13 Tuition	45,000.00		N/A		0.00	0.00	45,000.00	4.21
14 Retirement	160,000.00	32,000.00	20%	20.00%	26,070.60	133,929.40		
17 Adult Education	22,079.47	0.00	35%	0.00%	22,079.47	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,989.34	0.00	N/A	0.00%	19,367.20	622.14	15,000.00	1.40
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	78,365.08	0.00	N/A	0.00%	56,765.08	9,451.47	12,148.53	1.14
Total of All Funds	1,972,191.99	141,221.89			677,030.22	872,320.12	422,841.65	39.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARDINER HS 9-12 55 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	336,850.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,234.88
D.	At Risk Student	(I-D)	302.14
E.	Indian Education For All	(I-E)	1,280.40
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	1,225.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,775.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,591.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,707.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	651,512.07
C.	Maximum Budget Limit	(II-C)	812,248.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	107,826.15
E.	Adopted Budget	(II-E)	987,172.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	637,288.86
H.	Maximum Budget Limit	(II-H)	794,225.63
I.	Highest Budget Without a Vote	(II-I)	991,414.06
J.	Highest Budget	(II-J)	991,858.06
K.	Highest Voted Amount	(II-K)	444.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	991,414.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		93,221.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		93,221.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		991,414.06
1.	BASE Budget Limit	(V-A1)	637,288.86	
2.	Over-BASE Budget	(V-A2)	354,125.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		336,850.48
1.	Direct State Aid Paid By State	(V-B1)	336,850.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,234.88
D.	At Risk Student	(V-D)		302.14
E.	Indian Education For All	(V-E)		1,280.40
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		1,225.95
H.	Special Education Allowable Cost Payment	(V-H)		7,775.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		270,161.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	104,159.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	166,001.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		637,288.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		246,298.29
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	246,298.29	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,826.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		354,125.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.53
U.	Over-BASE Mills	(V-U)		10.09
1.	District Property Tax Levy Mills	(V-U1)	10.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	991,414.06

Budget Uses

Expenditure Budget	0002	991,414.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	336,850.48
Quality Educator	3111	19,234.88
At Risk Student	3112	302.14
Indian Education For All	3113	1,280.40
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	7,775.97
Data For Achievement	3116	1,225.95
State - Guaranteed Tax Base Aid	3120	104,159.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	246,298.29
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	166,001.33		
Over-BASE Levy	1110(c)	107,826.91		
District Tax Levy			1110	273,828.24
Total Estimated Revenues to Fund Adopted Budget			0004	991,414.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,755.72
Contingency	0006	975.57
Over-Schedule	0011	69,268.71
Fund Balance for Budget	TFS48	46,015.83
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	30,015.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,365.64
State - On-Schedule Transportation Reimbursement	3210	5,365.65
District Tax Levy	1110	39,252.88
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	560,344.04

Budget Uses

Expenditure Budget	0002	560,344.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	522,732.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	522,732.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,612.00
District Mills	999	3.52
Total Estimated Revenues to Fund Adopted Budget	0004	560,344.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	66,218.80	39,731.28	13,243.76	13,243.76
2020 Thomas Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	42,469.20	10,464.80	8,493.84	8,168.24
2020 Thomas Route Bus (Valley) 4UZABRFC5LCLW7320	2019	42,469.20	0.00	8,493.84	0.00
2007 MCI J4500 MOTOR COACH	2016	81,000.00	97,200.00	16,200.00	16,200.00
CHEVY COLLINS GRAND BANTUM 20 PASSENGER	2012	21,820.00	32,730.00	N/A	NA
ICCO 72 Passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2010 ICCU YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
Total					37,612.00

Budget Report
FY 2023
34 Park
1191 Gardiner H S

Submit ID: 1191-34404656

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,000.00
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,070.60
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	26,070.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	133,929.40
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

17 Adult Education Fund

Adopted Budget	0001	22,079.47

Budget Uses

Expenditure Budget	0002	22,079.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,079.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,079.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,079.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,989.34

Budget Uses

Expenditure Budget	0002	34,989.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,367.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,367.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	622.14
District Tax Levy	1110	15,000.00
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	34,989.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

1191 Gardiner H S

Submit ID: 1191-34404656

61 Building Reserve Fund

Adopted Budget		0001	78,365.08

Budget Uses

Expenditure Budget		0002	78,365.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,765.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,765.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,451.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,148.53	
District Tax Levy		1110	12,148.53
District Mills		999	1.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.14
Total Estimated Revenues to Fund Adopted Budget		0004	78,365.08

Budget Report
FY 2023

17 Garfield

Submit ID: 0378-51241516

0378 Garfield County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	55	7,494,105

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Bryan Phipps

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
17 Garfield

Submit ID: 0378-51241516

0378 Garfield County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	847,851.53	72,459.19	10%	8.55%	0.00	541,087.41	306,764.12	40.95
10 Transportation	288,619.00	57,723.80	20%	20.00%	22,123.56	158,400.00	108,095.44	14.42
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,900.00	22,180.00	20%	20.00%	28,231.56	82,668.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,980.62	0.00	N/A	0.00%	1,348.23	632.39	0.00	0.00
29 Flexibility	15.09	0.00	N/A	0.00%	15.09	0.00	0.00	0.00
61 Building Reserve	44,290.07	0.00	N/A	0.00%	44,290.07	0.00	0.00	0.00
Total of All Funds	1,293,656.31	152,362.99			96,008.51	782,788.24	414,859.56	55.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

Submit ID: 0378-51241516

0378 Garfield County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARFIELD CO HS 9-12 55 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	336,850.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,644.00
D.	At Risk Student	(I-D)	1,153.41
E.	Indian Education For All	(I-E)	1,280.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,225.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,233.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,744.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,434.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	663,529.99
C.	Maximum Budget Limit	(II-C)	825,393.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,820.70
E.	Adopted Budget	(II-E)	843,350.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	647,792.60
H.	Maximum Budget Limit	(II-H)	805,095.30
I.	Highest Budget Without a Vote	(II-I)	847,851.53
J.	Highest Budget	(II-J)	847,851.53
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	847,851.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		72,459.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		72,459.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		847,851.53
1.	BASE Budget Limit	(V-A1)	647,792.60	
2.	Over-BASE Budget	(V-A2)	200,058.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		336,850.48
1.	Direct State Aid Paid By State	(V-B1)	336,850.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,644.00
D.	At Risk Student	(V-D)		1,153.41
E.	Indian Education For All	(V-E)		1,280.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,225.95
H.	Special Education Allowable Cost Payment	(V-H)		8,233.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		765.29
1.	Actual Non-Levy Revenue	(V-J1)	765.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		269,639.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	162,934.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	106,705.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		647,792.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		200,058.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		200,058.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.25
U.	Over-BASE Mills	(V-U)		26.70
1.	District Property Tax Levy Mills	(V-U1)	26.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
17 Garfield

Submit ID: 0378-51241516

0378 Garfield County H S

01 General Fund

Adopted Budget	0001	847,851.53

Budget Uses

Expenditure Budget	0002	847,851.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	336,850.48
Quality Educator	3111	28,644.00
At Risk Student	3112	1,153.41
Indian Education For All	3113	1,280.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,233.38
Data For Achievement	3116	1,225.95
State - Guaranteed Tax Base Aid	3120	162,934.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	596.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	169.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	106,705.19		
Over-BASE Levy	1110(c)	200,058.93		
District Tax Levy			1110	306,764.12
Total Estimated Revenues to Fund Adopted Budget			0004	847,851.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	288,619.00

Budget Uses

Expenditure Budget	0002	288,619.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	144,000.00
Contingency	0006	14,400.00
Over-Schedule	0011	130,219.00
Fund Balance for Budget	TFS48	79,847.36
Operating Reserve	0961	57,723.80
Unreserved Fund Balance Reappropriated	0970	22,123.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	79,200.00
State - On-Schedule Transportation Reimbursement	3210	79,200.00
District Tax Levy	1110	108,095.44
District Mills	999	14.42
Total Estimated Revenues to Fund Adopted Budget	0004	288,619.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,900.00

Budget Uses

Expenditure Budget	0002	110,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,411.56
Operating Reserve	0961	22,180.00
Unreserved Fund Balance Reappropriated	0970	28,231.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	82,668.44
Total Estimated Revenues to Fund Adopted Budget	0004	110,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Garfield
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,980.62

Budget Uses

Expenditure Budget	0002	1,980.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,348.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,348.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	632.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,980.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15.09

Budget Uses

Expenditure Budget	0002	15.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
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61 Building Reserve Fund

Adopted Budget		0001	44,290.07

Budget Uses

Expenditure Budget		0002	44,290.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,290.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,290.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	44,290.07

Budget Report
FY 2023

39 Powell

0718 Garrison Elem

Submit ID: 0718-00579314

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	1,572,710

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Suzanne Smith

(Signature) (Date)

Chairperson, School Trustees: Robert Barce

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

39 Powell

0718 Garrison Elem

Submit ID: 0718-00579314

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	171,110.44	17,605.99	10%	10.29%	992.43	86,741.10	83,376.91	53.02
10 Transportation	15,525.00	2,744.05	20%	17.68%	0.00	5,775.00	9,750.00	6.20
11 Bus Depreciation Reserve	65,524.75	0.00	N/A	0.00%	65,524.75	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,000.00	3,800.00	20%	20.00%	181.48	18,818.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,995.04	0.00	N/A	0.00%	5,865.46	129.58	0.00	0.00
29 Flexibility	17,872.00	0.00	N/A	0.00%	17,872.00	0.00	0.00	0.00
61 Building Reserve	19,410.68	0.00	N/A	0.00%	19,410.68	0.00	0.00	0.00
Total of All Funds	314,437.91	24,150.04			109,846.80	111,464.20	93,126.91	59.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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0718 Garrison Elem

Submit ID: 0718-00579314

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GARRISON K-6 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	64,882.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,488.91
D.	At Risk Student	(I-D)	907.55
E.	Indian Education For All	(I-E)	349.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	334.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,024.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	762.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	236.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	134,898.28
C.	Maximum Budget Limit	(II-C)	166,915.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,370.90
E.	Adopted Budget	(II-E)	173,269.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	132,739.54
H.	Maximum Budget Limit	(II-H)	164,041.75
I.	Highest Budget Without a Vote	(II-I)	171,110.44
J.	Highest Budget	(II-J)	177,541.46
K.	Highest Voted Amount	(II-K)	6,431.02
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	171,110.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			17,111.04
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			494.95
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	494.95		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			992.43
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	992.43		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			18,598.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		171,110.44
	1. BASE Budget Limit	(V-A1)	132,739.54	
	2. Over-BASE Budget	(V-A2)	38,370.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,882.05
	1. Direct State Aid Paid By State	(V-B1)	64,882.05	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,488.91
D.	At Risk Student	(V-D)		907.55
E.	Indian Education For All	(V-E)		349.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		334.35
H.	Special Education Allowable Cost Payment	(V-H)		3,024.72
I.	Remaining Fund Balance Available	(V-I)		992.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		51,760.33
	1. State - Guaranteed Tax Base Aid	(V-L1)	6,754.32	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,006.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		132,739.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		38,370.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		38,370.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.40
1.	District Property Tax Levy Mills	(V-U1)	24.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

39 Powell

0718 Garrison Elem

Submit ID: 0718-00579314

01 General Fund

Adopted Budget	0001	171,110.44

Budget Uses

Expenditure Budget	0002	171,110.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	992.43
Direct State Aid	3110	64,882.05
Quality Educator	3111	10,488.91
At Risk Student	3112	907.55
Indian Education For All	3113	349.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,024.72
Data For Achievement	3116	334.35
State - Guaranteed Tax Base Aid	3120	6,754.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,006.01		
Over-BASE Levy	1110(c)	38,370.90		
District Tax Levy			1110	83,376.91
Total Estimated Revenues to Fund Adopted Budget			0004	171,110.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	15,525.00

Budget Uses

Expenditure Budget	0002	15,525.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,250.00
Contingency	0006	525.00
Over-Schedule	0011	9,750.00
Fund Balance for Budget	TFS48	2,744.05
Operating Reserve	0961	2,744.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,887.50
State - On-Schedule Transportation Reimbursement	3210	2,887.50
District Tax Levy	1110	9,750.00
District Mills	999	6.20
Total Estimated Revenues to Fund Adopted Budget	0004	15,525.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	65,524.75

Budget Uses

Expenditure Budget	0002	65,524.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,524.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,524.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,524.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Midbus	2005	40,911.00	61,366.50	N/A	NA
Total					0.00

Budget Report
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0718 Garrison Elem

Submit ID: 0718-00579314

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
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0718 Garrison Elem

Submit ID: 0718-00579314

14 Retirement Fund

Adopted Budget	0001	19,000.00

Budget Uses

Expenditure Budget	0002	19,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,981.48
Operating Reserve	0961	3,800.00
Unreserved Fund Balance Reappropriated	0970	181.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,818.52
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,995.04

Budget Uses

Expenditure Budget	0002	5,995.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,865.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,865.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	129.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,995.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,872.00

Budget Uses

Expenditure Budget	0002	17,872.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,872.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,872.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,872.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0718 Garrison Elem

Submit ID: 0718-00579314

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0718 Garrison Elem

Submit ID: 0718-00579314

61 Building Reserve Fund

Adopted Budget		0001	19,410.68

Budget Uses

Expenditure Budget		0002	19,410.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,410.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,410.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	19,410.68

Budget Report
FY 2023

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-22116479

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 37	* 18	9,378,344

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brigette Clark

(Signature) (Date)

Chairperson, School Trustees: Justin Roudebush

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
08 Chouteau
0154 Geraldine K-12

Submit ID: 0154-22116479

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,251,601.07	127,653.41	10%	10.20%	0.00	479,666.36	771,934.71	82.30
10 Transportation	97,480.74	19,496.15	20%	20.00%	11,140.21	37,355.12	48,985.41	5.22
11 Bus Depreciation Reserve	198,222.70	0.00	N/A	0.00%	134,849.20	200.00	63,173.50	6.74
13 Tuition	332.22		N/A		332.22	0.00	0.00	0.00
14 Retirement	140,071.74	28,014.35	20%	20.00%	32,340.03	107,731.71		
17 Adult Education	3,955.50	0.00	35%	0.00%	3,955.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79,533.70	0.00	N/A	0.00%	27,601.96	731.74	51,200.00	5.46
29 Flexibility	1,855.22	0.00	N/A	0.00%	1,855.22	0.00	0.00	0.00
61 Building Reserve	158,134.98	0.00	N/A	0.00%	121,534.98	11,338.37	25,261.63	2.69
Total of All Funds	1,931,187.87	175,163.91			333,609.32	637,023.30	960,555.25	102.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-22116479

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GERALDINE EL K-8	30 *
M1	GERALDINE MS 7-8	7 *
H1	GERALDINE HS 9-12	18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	389,432.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,876.24
D.	At Risk Student	(I-D)	3,985.24
E.	Indian Education For All	(I-E)	1,280.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,225.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,318.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,439.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,058.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	770,011.38
C.	Maximum Budget Limit	(II-C)	953,632.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	475,970.90
E.	Adopted Budget	(II-E)	1,245,982.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	749,559.96
H.	Maximum Budget Limit	(II-H)	929,657.31
I.	Highest Budget Without a Vote	(II-I)	1,225,530.86
J.	Highest Budget	(II-J)	1,251,601.07
K.	Highest Voted Amount	(II-K)	26,070.21
L.	Amount Approved on Ballot by Voters	(II-L)	26,070.21
M.	Adopted Budget	(II-M)	1,251,601.07

Budget Report
FY 2023
08 Chouteau
0154 Geraldine K-12

Submit ID: 0154-22116479

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,160.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,493.30
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,493.30	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		127,653.41

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,031.51	2,287.05	7,318.56
B.	Special Education RSBG to Coop	1,677.06	762.30	2,439.36
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,683.43	1,219.74	3,903.17

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	232,200.50	137,335.50	369,536.00
		399,424.50	471,788.50	871,213.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	140,996.85	166,541.34	307,538.19
H.	Special Education in BASE@40%	2,683.43	1,219.74	3,903.17
I.	Subsidized BASE Amount	143,680.28	167,761.08	311,441.36
J.	Subsidized BASE Ratio	46%	54%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,251,601.07
1.	BASE Budget Limit	(V-A1)	749,559.96	
2.	Over-BASE Budget	(V-A2)	502,041.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		389,432.21
1.	Direct State Aid Paid By State	(V-B1)	389,432.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,876.24
D.	At Risk Student	(V-D)		3,985.24
E.	Indian Education For All	(V-E)		1,280.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,225.95

H.	Special Education Allowable Cost Payment	(V-H)		7,318.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		234.18
1.	Actual Non-Levy Revenue	(V-J1)	234.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		311,207.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	41,313.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	269,893.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		749,559.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		502,041.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		502,041.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.26
T.	BASE Mills - High School	(V-T)		13.51
U.	Over-BASE Mills	(V-U)		53.53
1.	District Property Tax Levy Mills	(V-U1)	53.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,251,601.07

Budget Uses

Expenditure Budget	0002	1,251,601.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	389,432.21
Quality Educator	3111	34,876.24
At Risk Student	3112	3,985.24
Indian Education For All	3113	1,280.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,318.56
Data For Achievement	3116	1,225.95
State - Guaranteed Tax Base Aid	3120	41,313.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	234.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	269,893.60		
Over-BASE Levy	1110(c)	502,041.11		
District Tax Levy			1110	771,934.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,251,601.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	97,480.74

Budget Uses

Expenditure Budget	0002	97,480.74
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,959.20
Contingency	0006	3,395.92
Over-Schedule	0011	60,125.62
Fund Balance for Budget	TFS48	30,636.36
Operating Reserve	0961	19,496.15
Unreserved Fund Balance Reappropriated	0970	11,140.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,677.56
State - On-Schedule Transportation Reimbursement	3210	18,677.56
District Tax Levy	1110	48,985.41
District Mills	999	5.22
Total Estimated Revenues to Fund Adopted Budget	0004	97,480.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	198,222.70

Budget Uses

Expenditure Budget	0002	198,222.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	134,849.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,849.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,173.50
District Mills	999	6.74
Total Estimated Revenues to Fund Adopted Budget	0004	198,222.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
FORD EXPEDITION	2020	49,139.80	0.00	9,827.96	4,914.00
2018 BLUE BIRD VISION	2017	85,549.00	8,554.90	17,109.80	8,554.90
2016 BLUE BIRD	2015	160,000.00	69,333.34	32,000.00	16,000.00
2013 MICRO BIRD	2013	49,500.00	34,650.00	9,900.00	4,950.00
2010 THOMAS - 6207	2010	59,116.00	75,709.86	11,823.20	5,911.60
2010 THOMAS - 6207 From Elementary	2010	31,832.00	37,959.66	6,366.40	3,183.20
2009 THOMAS - 2734	2009	57,450.00	79,321.22	11,490.00	5,745.00
2009 THOMAS BUS - 2734 From Elementary	2009	19,150.00	24,751.38	3,830.00	1,915.00
2008 THOMAS - 1339	2008	48,000.00	37,696.80	9,600.00	4,800.00
2008 THOMAS BUS - 1339 From Elementary	2008	71,998.00	55,889.80	14,399.60	7,199.80
2002 FREIGHTLINER - 7472	2002	21,076.64	31,614.96	N/A	NA
2002 THOMAS BUS - 7472 From Elementary	2002	31,614.96	47,422.44	N/A	NA
Total					63,173.50

13 Tuition Fund

Adopted Budget	0001	332.22

Budget Uses

Expenditure Budget	0002	332.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	332.22
Unreserved Fund Balance Reappropriated	0970	332.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	332.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,071.74

Budget Uses

Expenditure Budget	0002	140,071.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,354.38
Operating Reserve	0961	28,014.35
Unreserved Fund Balance Reappropriated	0970	32,340.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,731.71
Total Estimated Revenues to Fund Adopted Budget	0004	140,071.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,955.50

Budget Uses

Expenditure Budget	0002	3,955.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,955.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,955.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,955.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79,533.70

Budget Uses

Expenditure Budget	0002	79,533.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,601.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,601.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	731.74
District Tax Levy	1110	51,200.00
District Mills	999	5.46
Total Estimated Revenues to Fund Adopted Budget	0004	79,533.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,855.22

Budget Uses

Expenditure Budget	0002	1,855.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,855.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,855.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,855.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-22116479

61 Building Reserve Fund

Adopted Budget		0001	158,134.98

Budget Uses

Expenditure Budget		0002	158,134.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	121,534.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	121,534.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,338.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,261.63	
District Tax Levy		1110	25,261.63
District Mills		999	2.69
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.69
Total Estimated Revenues to Fund Adopted Budget		0004	158,134.98

Budget Report
FY 2023

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-49457229

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 28	* 14	8,835,946

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jayme Simonis

(Signature) (Date)

Chairperson, School Trustees: Travis Hedstrom

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-49457229

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,120,450.98	255,725.24	10%	22.82%	32,385.84	461,136.56	626,928.58	70.95
10 Transportation	120,000.00	18,896.26	20%	15.75%	0.00	43,083.62	76,916.38	8.70
11 Bus Depreciation Reserve	152,733.51	0.00	N/A	0.00%	131,001.31	0.00	21,732.20	2.46
13 Tuition	968.44		N/A		968.44	0.00	0.00	0.00
14 Retirement	143,000.00	28,600.00	20%	20.00%	11,969.95	131,030.05		
17 Adult Education	2,321.21	0.00	35%	0.00%	2,321.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,325.34	0.00	N/A	0.00%	5,620.08	705.26	0.00	0.00
29 Flexibility	35,302.95	0.00	N/A	0.00%	35,302.95	0.00	0.00	0.00
61 Building Reserve	200,416.24	0.00	N/A	0.00%	165,576.24	9,851.50	24,988.50	2.83
Total of All Funds	1,781,518.67	303,221.50			385,146.02	645,806.99	750,565.66	84.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-49457229

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GESER K-6	21	*
M1	GEYSER 7-8	7	*
H1	GEYSER HS 9-12	14	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	351,831.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,346.90
D.	At Risk Student	(I-D)	5,161.14
E.	Indian Education For All	(I-E)	977.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	936.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,244.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,981.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,426.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	687,668.16
C.	Maximum Budget Limit	(II-C)	849,219.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	410,180.03
E.	Adopted Budget	(II-E)	1,097,848.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	722,433.62
H.	Maximum Budget Limit	(II-H)	891,988.74
I.	Highest Budget Without a Vote	(II-I)	1,120,450.98
J.	Highest Budget	(II-J)	1,120,450.98
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,120,450.98

Budget Report
FY 2023

23 Judith Basin

Submit ID: 0473-49457229

0473 Geyser K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,045.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		143,680.14
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	143,680.14	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,385.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	32,385.84	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		288,111.08

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,632.55	6,612.34	18,244.89
B.	Special Education RSBG to Coop	1,321.32	660.66	1,981.98
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,181.55	2,909.20	8,090.75

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	178,587.50	106,830.50	285,418.00
		345,811.50	441,283.50	787,095.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	122,071.46	155,773.08	277,844.54
H.	Special Education in BASE@40%	5,181.55	2,909.20	8,090.75
I.	Subsidized BASE Amount	127,253.01	158,682.28	285,935.29
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,120,450.98
1.	BASE Budget Limit	(V-A1)	722,433.62	
2.	Over-BASE Budget	(V-A2)	398,017.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		351,831.46
1.	Direct State Aid Paid By State	(V-B1)	351,831.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,346.90
D.	At Risk Student	(V-D)		5,161.14
E.	Indian Education For All	(V-E)		977.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		936.18

H.	Special Education Allowable Cost Payment	(V-H)		18,244.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,020.07
	1. Actual Non-Levy Revenue	(V-J1)	3,020.07	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		282,915.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	21,618.16	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	261,297.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		722,433.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,385.84
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	32,385.84	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		365,631.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		398,017.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.41
T.	BASE Mills - High School	(V-T)		15.16
U.	Over-BASE Mills	(V-U)		41.38
	1. District Property Tax Levy Mills	(V-U1)	41.38	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-49457229

01 General Fund

Adopted Budget	0001	1,120,450.98

Budget Uses

Expenditure Budget	0002	1,120,450.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,385.84
Direct State Aid	3110	351,831.46
Quality Educator	3111	59,346.90
At Risk Student	3112	5,161.14
Indian Education For All	3113	977.76
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	18,244.89
Data For Achievement	3116	936.18
State - Guaranteed Tax Base Aid	3120	21,618.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,598.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,421.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	261,297.06		
Over-BASE Levy	1110(c)	365,631.52		
District Tax Levy			1110	626,928.58
Total Estimated Revenues to Fund Adopted Budget			0004	1,120,450.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,166.93
Contingency	0006	3,916.69
Over-Schedule	0011	76,916.38
Fund Balance for Budget	TFS48	18,896.26
Operating Reserve	0961	18,896.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,541.81
State - On-Schedule Transportation Reimbursement	3210	21,541.81
District Tax Levy	1110	76,916.38
District Mills	999	8.70
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	152,733.51

Budget Uses

Expenditure Budget	0002	152,733.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,001.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,001.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	21,732.20
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	152,733.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition E Bus Grey	2022	66,000.00	0.00	13,200.00	0.00
2019 Ford Expedition E-Bus	2020	66,470.00	13,294.00	13,294.00	0.00
Thomas 251TS 2020	2019	45,696.00	18,278.40	9,139.20	0.00
Thomas 251TS 2020 - Elementary	2019	45,696.00	18,278.40	9,139.20	0.00
2018 thomas minitour 051m	2018	34,920.00	20,952.00	6,984.00	0.00
2018 thomas minitour 051m - Elementary	2018	34,920.00	14,468.00	6,984.00	6,984.00
2016 THOMAS MINOTOUR	2017	32,741.00	19,644.60	6,548.20	0.00
2016 THOMAS MINOTOUR - Elementary	2017	32,741.00	15,096.40	6,548.20	6,548.20
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE	2015	29,750.00	20,750.00	5,950.00	0.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE - Elementary	2015	29,750.00	16,845.47	5,950.00	5,950.00
1996 WHITE MCI CRUISER	2013	22,500.00	33,750.00	N/A	NA
1996 WHITE MCI CRUISER - Elementary	2013	22,500.00	31,500.00	4,500.00	2,250.00
Total					21,732.20

13 Tuition Fund

Adopted Budget	0001	968.44

Budget Uses

Expenditure Budget	0002	968.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	968.44
Unreserved Fund Balance Reappropriated	0970	968.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	968.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	143,000.00

Budget Uses

Expenditure Budget	0002	143,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,569.95
Operating Reserve	0961	28,600.00
Unreserved Fund Balance Reappropriated	0970	11,969.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,030.05
Total Estimated Revenues to Fund Adopted Budget	0004	143,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,321.21

Budget Uses

Expenditure Budget	0002	2,321.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,321.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,321.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,321.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,325.34

Budget Uses

Expenditure Budget	0002	6,325.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,620.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,620.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	705.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,325.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,302.95

Budget Uses

Expenditure Budget	0002	35,302.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,302.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,302.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,302.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

23 Judith Basin

0473 Geyser K-12 Schools

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61 Building Reserve Fund

Adopted Budget		0001	200,416.24

Budget Uses

Expenditure Budget		0002	200,416.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	165,576.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	165,576.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,851.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,988.50	
District Tax Levy		1110	24,988.50
District Mills		999	2.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.83
Total Estimated Revenues to Fund Adopted Budget		0004	200,416.24

Budget Report
FY 2023

21 Hill

Submit ID: 1217-27862872

1217 Gildford Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	437,448

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

(Signature) (Date)

Chairperson, School Trustees: Paul Stahl

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

Submit ID: 1217-27862872

1217 Gildford Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	161,580.04	12,859.08	10%	7.96%	0.00	118,882.15	42,697.89	97.59
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,252.18	3,650.44	20%	20.00%	132,702.13	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	229.02	0.00	N/A	0.00%	100.93	128.09	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	180,061.24	16,509.52			132,803.06	119,010.24	42,697.89	97.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 1217-27862872

1217 Gildford Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GILDFORD COLONY K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	64,882.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,332.86
D.	At Risk Student	(I-D)	3,565.13
E.	Indian Education For All	(I-E)	349.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	334.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,287.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	762.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,417.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	132,891.73
C.	Maximum Budget Limit	(II-C)	163,452.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,657.34
E.	Adopted Budget	(II-E)	143,549.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,208.33
H.	Maximum Budget Limit	(II-H)	161,580.04
I.	Highest Budget Without a Vote	(II-I)	141,865.67
J.	Highest Budget	(II-J)	161,580.04
K.	Highest Voted Amount	(II-K)	19,714.37
L.	Amount Approved on Ballot by Voters	(II-L)	19,714.37
M.	Adopted Budget	(II-M)	161,580.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,859.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,859.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		161,580.04
1.	BASE Budget Limit	(V-A1)	131,208.33	
2.	Over-BASE Budget	(V-A2)	30,371.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,882.05
1.	Direct State Aid Paid By State	(V-B1)	64,882.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,332.86
D.	At Risk Student	(V-D)		3,565.13
E.	Indian Education For All	(V-E)		349.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		334.35
H.	Special Education Allowable Cost Payment	(V-H)		2,287.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		228.79
1.	Actual Non-Levy Revenue	(V-J1)	228.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		52,228.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	39,902.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,326.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,208.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,371.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,371.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		69.43
1.	District Property Tax Levy Mills	(V-U1)	69.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		97.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

21 Hill

Submit ID: 1217-27862872

1217 Gildford Colony Elem

01 General Fund

Adopted Budget	0001	161,580.04

Budget Uses

Expenditure Budget	0002	161,580.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	64,882.05
Quality Educator	3111	7,332.86
At Risk Student	3112	3,565.13
Indian Education For All	3113	349.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,287.05
Data For Achievement	3116	334.35
State - Guaranteed Tax Base Aid	3120	39,902.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	191.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,326.18		
Over-BASE Levy	1110(c)	30,371.71		
District Tax Levy			1110	42,697.89
Total Estimated Revenues to Fund Adopted Budget			0004	161,580.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	18,252.18

Budget Uses

Expenditure Budget	0002	18,252.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,352.57
Operating Reserve	0961	3,650.44
Unreserved Fund Balance Reappropriated	0970	132,702.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,252.18
Estimated Revenues Exceeding Adopted Budget	0004a	114,449.95

Budget Report
FY 2023

21 Hill

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1217 Gildford Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

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1217 Gildford Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	229.02

Budget Uses

Expenditure Budget	0002	229.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	128.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	229.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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1217 Gildford Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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1217 Gildford Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	571	*	251	15,551,700

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Doornek

(Signature) (Date)

Chairperson, School Trustees: Angela Page

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,813,855.48	620,403.07	10%	9.11%	0.00	4,751,618.94	2,062,236.54	132.62
10 Transportation	465,000.00	93,000.00	20%	20.00%	20,983.46	124,037.29	319,979.25	20.58
11 Bus Depreciation Reserve	233,000.00	0.00	N/A	0.00%	49,033.24	0.00	183,966.76	11.83
13 Tuition	126,000.00		N/A		10,562.67	0.00	115,437.33	7.42
14 Retirement	1,040,000.00	208,000.00	20%	20.00%	122,790.39	917,209.61		
17 Adult Education	40,000.00	6,243.79	35%	15.61%	20,000.00	0.00	20,000.00	1.29
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,000.00	9,114.09	N/A	7.93%	19,684.22	5,315.78	90,000.00	5.79
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	140,000.00	833.73	N/A	0.60%	18,150.00	63,365.08	58,484.92	3.76
Total of All Funds	8,972,855.48	937,594.68			261,203.98	5,861,546.70	2,850,104.80	183.29

50 Debt Service **Tax Jurisdiction**								
01	1,164,768.76	0.00	20-9-438	0.00%	19,551.58	0.00	1,145,217.18	73.64

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLASGOW K-6	444
M1	GLASGOW 7-8	127
H1	GLASGOW HS 9-12	251 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,688,533.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	266,472.53
D.	At Risk Student	(I-D)	21,396.46
E.	Indian Education For All	(I-E)	19,136.16
F.	American Indian Achievement Gap	(I-F)	21,297.00
G.	Data For Achievement	(I-G)	18,322.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	204,938.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	30,032.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	34,361.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	835
B.	BASE Budget Limit	(II-B)	5,341,363.60
C.	Maximum Budget Limit	(II-C)	6,637,553.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,431,359.09
E.	Adopted Budget	(II-E)	6,791,049.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,445,231.34
H.	Maximum Budget Limit	(II-H)	6,771,117.71
I.	Highest Budget Without a Vote	(II-I)	6,813,855.48
J.	Highest Budget	(II-J)	6,830,678.80
K.	Highest Voted Amount	(II-K)	16,823.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,813,855.48

Budget Report
FY 2023

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Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		620,403.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		620,403.07

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	141,925.02	63,013.67	204,938.69
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	56,770.01	25,205.47	81,975.48

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	186,740.00	334,453.00	521,193.00
F.	100% Of Per Student Entitlement	3,592,976.30	1,900,446.50	5,493,422.80
		3,779,716.30	2,234,899.50	6,014,615.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,334,239.85	788,919.52	2,123,159.38
H.	Special Education in BASE@40%	56,770.01	25,205.47	81,975.48
I.	Subsidized BASE Amount	1,391,009.86	814,124.99	2,205,134.86
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,813,855.48
1.	BASE Budget Limit	(V-A1)	5,445,231.34	
2.	Over-BASE Budget	(V-A2)	1,368,624.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,688,533.26
1.	Direct State Aid Paid By State	(V-B1)	2,688,533.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		266,472.53
D.	At Risk Student	(V-D)		21,396.46
E.	Indian Education For All	(V-E)		19,136.16
F.	American Indian Achievement Gap	(V-F)		21,297.00
G.	Data For Achievement	(V-G)		18,322.38

H.	Special Education Allowable Cost Payment	(V-H)		204,938.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,472.52
	1. Actual Non-Levy Revenue	(V-J1)	6,472.52	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,198,662.34
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,472,756.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	725,905.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,445,231.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,293.16
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	32,293.16	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,336,330.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,368,624.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.39
T.	BASE Mills - High School	(V-T)		16.30
U.	Over-BASE Mills	(V-U)		85.93
	1. District Property Tax Levy Mills	(V-U1)	85.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		132.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

01 General Fund

Adopted Budget	0001	6,813,855.48

Budget Uses

Expenditure Budget	0002	6,813,855.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,688,533.26
Quality Educator	3111	266,472.53
At Risk Student	3112	21,396.46
Indian Education For All	3113	19,136.16
American Indian Achievement Gap	3114	21,297.00
State Special Education Allowable Cost Payment to Districts	3115	204,938.69
Data For Achievement	3116	18,322.38
State - Guaranteed Tax Base Aid	3120	1,472,756.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,406.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,059.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	6.60
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	32,293.16

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	725,905.56		
Over-BASE Levy	1110(c)	1,336,330.98		
District Tax Levy			1110	2,062,236.54
Total Estimated Revenues to Fund Adopted Budget			0004	6,813,855.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	465,000.00

Budget Uses

Expenditure Budget	0002	465,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,761.17
Contingency	0006	11,276.12
Over-Schedule	0011	340,962.71
Fund Balance for Budget	TFS48	113,983.46
Operating Reserve	0961	93,000.00
Unreserved Fund Balance Reappropriated	0970	20,983.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,018.64
State - On-Schedule Transportation Reimbursement	3210	62,018.65
District Tax Levy	1110	319,979.25
District Mills	999	20.58
Total Estimated Revenues to Fund Adopted Budget	0004	465,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	233,000.00

Budget Uses

Expenditure Budget	0002	233,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,033.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,033.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	183,966.76
District Mills	999	11.83
Total Estimated Revenues to Fund Adopted Budget	0004	233,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
CSJ196 YELLOW #5-2022	2022	96,350.00	0.00	19,270.00	8,800.00
CSJ199 – YELLOW #8 (2022)	2022	97,350.00	0.00	19,470.00	8,900.00
CSJ203 - CRUISER #1 (2014)	2021	197,696.86	15,000.00	39,539.37	15,022.61
CRV369 - YELLOW #3 (2021)	2020	77,000.00	15,000.00	15,400.00	8,100.00
CSJ206 - YELLOW #1 (2021)	2020	88,750.00	15,000.00	17,750.00	11,625.00
20-7709B YELLOW #11-2017	2018	65,500.00	30,200.00	13,100.00	13,100.00
20-343 YELLOW #4-2016	2015	83,000.00	51,825.00	16,600.00	16,600.00
20-415 YELLOW #6-2016	2015	87,700.00	58,235.00	17,540.00	17,540.00
20-427 YELLOW #9-2014	2015	48,000.00	39,300.00	9,600.00	9,600.00
20-336 YELLOW #10-2015	2014	93,000.00	66,838.87	18,600.00	18,600.00
20-257 YELLOW #7-2013	2013	89,000.00	94,460.00	17,800.00	17,800.00
20-274 YELLOW #2-2013	2013	89,000.00	94,460.00	17,800.00	17,800.00
20-280 CRUISER #3-2000	2010	155,025.00	219,058.35	31,005.00	13,479.15
20-326 CRUISER #2-2000	2009	135,025.00	182,153.66	27,005.00	7,000.00
Total					183,966.76

13 Tuition Fund

Adopted Budget	0001	126,000.00

Budget Uses

Expenditure Budget	0002	126,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,562.67
Unreserved Fund Balance Reappropriated	0970	10,562.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,437.33
District Mills	999	7.42
Total Estimated Revenues to Fund Adopted Budget	0004	126,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,040,000.00

Budget Uses

Expenditure Budget	0002	1,040,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	330,790.39
Operating Reserve	0961	208,000.00
Unreserved Fund Balance Reappropriated	0970	122,790.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	917,209.61
Total Estimated Revenues to Fund Adopted Budget	0004	1,040,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,243.79
Operating Reserve	0961	6,243.79
Unreserved Fund Balance Reappropriated	0970	20,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,798.31
Operating Reserve	0961	9,114.09
Unreserved Fund Balance Reappropriated	0970	19,684.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,315.78
District Tax Levy	1110	90,000.00
District Mills	999	5.79
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

50 Debt Service Fund

01

Taxable Value		15,551,700.00
Adopted Budget	0001	1,164,768.76

Budget Uses

Expenditure Budget	0002	1,159,768.76
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,551.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,551.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,145,217.18
Jurisdiction Mills	999	73.64
Total Estimated Revenues to Fund Adopted Budget	0004	1,164,768.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	05/29/2013	06/30/2033	1,930,000.00	1,081,000.00	92,000.00	36,270.00	200.00
Elementary Bond	05/29/2013	06/30/2033	7,720,000.00	4,324,000.00	368,000.00	145,080.00	200.00
High School Bond	06/24/2014	06/30/2033	1,430,000.00	838,000.00	69,000.00	34,523.76	200.00
Elementary Bond	06/24/2014	06/30/2033	5,720,000.00	3,352,000.00	276,000.00	138,095.00	200.00
Total Bond Requirements							1,159,768.76

Total Debt Service Requirements	0002	1,159,768.76

Budget Report
FY 2023

53 Valley

Submit ID: 0926-10274170

0926 Glasgow K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	140,000.00

Budget Uses

Expenditure Budget		0002	140,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,983.73
Operating Reserve		0961	833.73
Unreserved Fund Balance Reappropriated		0970	18,150.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	63,365.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	58,484.92	
District Tax Levy		1110	58,484.92
District Mills		999	3.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.76
Total Estimated Revenues to Fund Adopted Budget		0004	140,000.00

Budget Report
FY 2023

11 Dawson

0206 Glendive Elem

Submit ID: 0206-23839941

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 834	N/A	16,192,301

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anne Sadorf

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

0206 Glendive Elem

Submit ID: 0206-23839941

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,653,213.71	319,035.73	10%	4.80%	0.00	4,592,660.31	2,060,553.40	127.23
10 Transportation	923,355.00	184,671.00	20%	20.00%	162,995.15	5,500.00	754,859.85	46.62
11 Bus Depreciation Reserve	377,668.15	0.00	N/A	0.00%	377,668.15	0.00	0.00	0.00
13 Tuition	300,000.00		N/A		245,158.37	0.00	54,841.63	3.39
14 Retirement	1,011,925.00	202,385.00	20%	20.00%	91,932.92	919,992.08		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,825.83	0.00	N/A	0.00%	62,859.72	4,966.11	20,000.00	1.24
29 Flexibility	346,856.95	0.00	N/A	0.00%	225,513.23	121,343.72	0.00	0.00
61 Building Reserve	200,000.00	378,733.46	N/A	189.37%	0.00	0.00	200,000.00	12.35
Total of All Funds	9,900,844.64	1,084,825.19			1,166,127.54	5,644,462.22	3,090,254.88	190.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

11 Dawson

0206 Glendive Elem

Submit ID: 0206-23839941

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLENDIVE K-6	635 *
M1	GLENDIVE 7-8	199 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,442,394.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	245,352.35
D.	At Risk Student	(I-D)	19,838.14
E.	Indian Education For All	(I-E)	19,415.52
F.	American Indian Achievement Gap	(I-F)	4,580.00
G.	Data For Achievement	(I-G)	18,589.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	291,501.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,197.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	848
B.	BASE Budget Limit	(II-B)	5,028,507.65
C.	Maximum Budget Limit	(II-C)	6,283,913.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,588,398.34
E.	Adopted Budget	(II-E)	6,616,905.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,087,054.86
H.	Maximum Budget Limit	(II-H)	6,354,750.07
I.	Highest Budget Without a Vote	(II-I)	6,653,213.71
J.	Highest Budget	(II-J)	6,653,213.71
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,653,213.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		319,035.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		319,035.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,653,213.71
1.	BASE Budget Limit	(V-A1)	5,087,054.86	
2.	Over-BASE Budget	(V-A2)	1,566,158.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,442,394.81
1.	Direct State Aid Paid By State	(V-B1)	2,442,394.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		245,352.35
D.	At Risk Student	(V-D)		19,838.14
E.	Indian Education For All	(V-E)		19,415.52
F.	American Indian Achievement Gap	(V-F)		4,580.00
G.	Data For Achievement	(V-G)		18,589.86
H.	Special Education Allowable Cost Payment	(V-H)		291,501.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,398.23
1.	Actual Non-Levy Revenue	(V-J1)	2,398.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	5,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,037,984.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,543,589.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	494,394.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,087,054.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,566,158.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,566,158.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		96.72
1.	District Property Tax Levy Mills	(V-U1)	96.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	6,653,213.71

Budget Uses

Expenditure Budget	0002	6,653,213.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,442,394.81
Quality Educator	3111	245,352.35
At Risk Student	3112	19,838.14
Indian Education For All	3113	19,415.52
American Indian Achievement Gap	3114	4,580.00
State Special Education Allowable Cost Payment to Districts	3115	291,501.85
Data For Achievement	3116	18,589.86
State - Guaranteed Tax Base Aid	3120	1,543,589.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,398.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	5,000.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	494,394.55		
Over-BASE Levy	1110(c)	1,566,158.85		
District Tax Levy			1110	2,060,553.40
Total Estimated Revenues to Fund Adopted Budget			0004	6,653,213.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

11 Dawson

0206 Glendive Elem

Submit ID: 0206-23839941

10 Transportation Fund

Adopted Budget	0001	923,355.00

Budget Uses

Expenditure Budget	0002	923,355.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,000.00
Contingency	0006	500.00
Over-Schedule	0011	917,855.00
Fund Balance for Budget	TFS48	347,666.15
Operating Reserve	0961	184,671.00
Unreserved Fund Balance Reappropriated	0970	162,995.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,750.00
State - On-Schedule Transportation Reimbursement	3210	2,750.00
District Tax Levy	1110	754,859.85
District Mills	999	46.62
Total Estimated Revenues to Fund Adopted Budget	0004	923,355.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	377,668.15

Budget Uses

Expenditure Budget	0002	377,668.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	377,668.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	377,668.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	377,668.15

Budget Report
FY 2023

11 Dawson

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Submit ID: 0206-23839941

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird #352329	2018	96,000.00	19,200.00	19,200.00	0.00
2006 CHEV MIRCORBIRD #2334 (FORSYTH)	2014	25,000.00	17,621.71	5,000.00	0.00
2013 CHEV MICROBIRD W/LIFT #1823	2014	48,000.00	9,600.00	9,600.00	0.00
2014 Blue Bird #04936	2014	90,400.00	18,080.00	18,080.00	0.00
2011 THOMAS 72 PASS	2012	79,552.00	29,709.09	15,910.40	0.00
2009 International 72 Pass Yellow Bus	2009	84,460.00	70,941.60	16,892.00	0.00
2009 International 72 Pass Yellow Bus	2008	84,460.00	84,460.00	16,892.00	0.00
2008 Thomas #89028	2006	63,535.00	76,242.00	12,707.00	0.00
2005 Bluebird 72 PASS #5131	2005	68,823.00	96,351.60	13,764.60	0.00
2005 Bluebird 72 PASS #5132	2005	68,823.00	96,352.20	13,764.60	0.00
2003 24 Pass. 4X4 Chev Bluebird - IGBJG31F421215449	2003	42,036.00	58,850.40	8,407.20	0.00
2001 BUS #2 2002 72 PASS AMER #6332	2001	48,300.00	72,450.00	N/A	NA
1996 CHEV. 16 #1735	1996	33,930.00	47,502.00	6,786.00	0.00
M120 Radio 1	1995	467.00	700.50	N/A	NA
M120 Radio 2	1995	467.00	700.50	N/A	NA
M120 Radio 3	1995	467.00	700.50	N/A	NA
M120 Radio 4	1995	467.00	700.50	N/A	NA
M120 Radio 5	1995	467.00	700.50	N/A	NA
Total					0.00

Budget Report
FY 2023
11 Dawson

Submit ID: 0206-23839941

0206 Glendive Elem

13 Tuition Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	245,158.37
Unreserved Fund Balance Reappropriated	0970	245,158.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	54,841.63
District Mills	999	3.39
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,011,925.00

Budget Uses

Expenditure Budget	0002	1,011,925.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	294,317.92
Operating Reserve	0961	202,385.00
Unreserved Fund Balance Reappropriated	0970	91,932.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	919,992.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,011,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,825.83

Budget Uses

Expenditure Budget	0002	87,825.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,859.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,859.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,966.11
District Tax Levy	1110	20,000.00
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	87,825.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0206 Glendive Elem

Submit ID: 0206-23839941

29 Flexibility Fund

Adopted Budget	0001	346,856.95

Budget Uses

Expenditure Budget	0002	346,856.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	225,513.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,513.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	114,243.75
State - Advanced Opportunity Aid	3770	7,099.97
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	346,856.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0206 Glendive Elem

Submit ID: 0206-23839941

61 Building Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	378,733.46
Operating Reserve	0961	378,733.46
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	200,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	200,000.00
District Mills			999	12.35
Building Reserve Voted Mills			0134	12.35
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	200,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	5	612	800,000.00	200,000.00	200,000.00
Total						200,000.00

Budget Report
FY 2023

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-59120652

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	2,049,457

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenn Logan

(Signature) (Date)

Chairperson, School Trustees: Linda Hogan

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
39 Powell
0721 Gold Creek Elem

Submit ID: 0721-59120652

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	24.64	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	40,000.00	0.00	N/A	0.00%	137,630.25	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	40,000.00	0.00			137,630.25	24.64	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-59120652

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLD CREEK K-6 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	83,148.01
C.	Maximum Budget Limit	(II-C)	102,519.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	14,983.09
E.	Adopted Budget	(II-E)	98,131.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24.64
1.	Actual Non-Levy Revenue	(V-J1)	24.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		24.64
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		24.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	24.64

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet 30 Passeger	2018	70,254.27	28,846.30	14,050.85	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	40,000.00
Fund Balance for Budget	TFS48	137,630.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	137,630.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	97,630.25

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-59120652

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 0896-28824328

0896 Golden Ridge Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	47	N/A	632,223

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Saville

(Signature) (Date)

Chairperson, School Trustees: Kellie Rapp

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

50 Teton

Submit ID: 0896-28824328

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	314,073.80	31,407.38	10%	10.00%	0.00	275,318.01	38,755.79	61.29
10 Transportation	25,000.00	5,000.00	20%	20.00%	9,813.54	1,742.40	13,444.06	21.26
11 Bus Depreciation Reserve	8,336.78	0.00	N/A	0.00%	5,536.98	0.00	2,799.80	4.43
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	32,000.00	6,400.00	20%	20.00%	5,646.84	26,353.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,268.01	0.00	N/A	0.00%	979.26	288.75	0.00	0.00
29 Flexibility	21,414.59	0.00	N/A	0.00%	21,414.59	0.00	0.00	0.00
61 Building Reserve	57,026.19	0.00	N/A	0.00%	37,296.19	15,784.00	3,946.00	6.24
Total of All Funds	459,119.37	42,807.38			80,687.40	319,486.32	58,945.65	93.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 0896-28824328

0896 Golden Ridge Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLDEN RIDGE K-6 47

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	150,075.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,416.00
D.	At Risk Student	(I-D)	3,649.68
E.	Indian Education For All	(I-E)	1,094.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,047.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,166.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,388.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,139.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	272,636.03
C.	Maximum Budget Limit	(II-C)	336,599.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,287.35
E.	Adopted Budget	(II-E)	290,923.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	295,786.45
H.	Maximum Budget Limit	(II-H)	367,138.25
I.	Highest Budget Without a Vote	(II-I)	314,073.80
J.	Highest Budget	(II-J)	367,138.25
K.	Highest Voted Amount	(II-K)	53,064.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	314,073.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		31,407.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,407.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		314,073.80
1.	BASE Budget Limit	(V-A1)	295,786.45	
2.	Over-BASE Budget	(V-A2)	18,287.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		150,075.24
1.	Direct State Aid Paid By State	(V-B1)	150,075.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,416.00
D.	At Risk Student	(V-D)		3,649.68
E.	Indian Education For All	(V-E)		1,094.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,047.63
H.	Special Education Allowable Cost Payment	(V-H)		7,166.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		291.17
1.	Actual Non-Levy Revenue	(V-J1)	291.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		122,046.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	101,578.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,468.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		295,786.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,287.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		18,287.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.93
1.	District Property Tax Levy Mills	(V-U1)	28.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-28824328

01 General Fund

Adopted Budget	0001	314,073.80

Budget Uses

Expenditure Budget	0002	314,073.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	150,075.24
Quality Educator	3111	10,416.00
At Risk Student	3112	3,649.68
Indian Education For All	3113	1,094.16
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,166.09
Data For Achievement	3116	1,047.63
State - Guaranteed Tax Base Aid	3120	101,578.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	291.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,468.44		
Over-BASE Levy	1110(c)	18,287.35		
District Tax Levy			1110	38,755.79
Total Estimated Revenues to Fund Adopted Budget			0004	314,073.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,584.00
Contingency	0006	158.40
Over-Schedule	0011	23,257.60
Fund Balance for Budget	TFS48	14,813.54
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	9,813.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	871.20
State - On-Schedule Transportation Reimbursement	3210	871.20
District Tax Levy	1110	13,444.06
District Mills	999	21.26
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	8,336.78

Budget Uses

Expenditure Budget	0002	8,336.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,536.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,536.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,799.80
District Mills	999	4.43
Total Estimated Revenues to Fund Adopted Budget	0004	8,336.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Dodge Caravan	2020	13,999.00	5,599.60	2,799.80	2,799.80
Total					2,799.80

Budget Report
FY 2023
50 Teton
0896 Golden Ridge Elem

Submit ID: 0896-28824328

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton
0896 Golden Ridge Elem

Submit ID: 0896-28824328

14 Retirement Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	32,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,046.84
Operating Reserve	0961	6,400.00
Unreserved Fund Balance Reappropriated	0970	5,646.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,353.16
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

Submit ID: 0896-28824328

0896 Golden Ridge Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

Submit ID: 0896-28824328

0896 Golden Ridge Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

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0896 Golden Ridge Elem

28 Technology Fund

Adopted Budget	0001	1,268.01

Budget Uses

Expenditure Budget	0002	1,268.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	979.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	979.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	288.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,268.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton
0896 Golden Ridge Elem

Submit ID: 0896-28824328

29 Flexibility Fund

Adopted Budget	0001	21,414.59

Budget Uses

Expenditure Budget	0002	21,414.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,414.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,414.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,414.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 0896-28824328

0896 Golden Ridge Elem

61 Building Reserve Fund

Adopted Budget		0001	57,026.19

Budget Uses

Expenditure Budget		0002	57,026.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,296.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,296.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,784.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,946.00	
District Tax Levy		1110	3,946.00
District Mills		999	6.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.24
Total Estimated Revenues to Fund Adopted Budget		0004	57,026.19

Budget Report
FY 2023

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18404266

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	1,962,128

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Setzer

(Signature) (Date)

Chairperson, School Trustees: Laurie Schmidlin

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18404266

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	81,455.74	14,301.04	10%	17.56%	88.84	43,319.15	38,047.75	19.39
10 Transportation	7,000.00	1,400.00	20%	20.00%	1,361.58	5,638.42	0.00	0.00
11 Bus Depreciation Reserve	103,176.92	0.00	N/A	0.00%	103,176.92	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,500.00	2,370.98	20%	18.97%	0.00	12,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,317.44	0.00	N/A	0.00%	1,245.72	71.72	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	7,082.33	0.00	N/A	0.00%	7,082.33	0.00	0.00	0.00
Total of All Funds	212,532.43	18,072.02			112,955.39	61,529.29	38,047.75	19.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18404266

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GRANT K-8 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	381.55
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	609.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	203.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	76,437.28
C.	Maximum Budget Limit	(II-C)	94,781.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,000.00
E.	Adopted Budget	(II-E)	84,437.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	73,455.74
H.	Maximum Budget Limit	(II-H)	91,053.44
I.	Highest Budget Without a Vote	(II-I)	81,455.74
J.	Highest Budget	(II-J)	91,053.44
K.	Highest Voted Amount	(II-K)	9,597.70
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	81,455.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,301.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,301.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		88.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	88.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,389.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		81,455.74
1.	BASE Budget Limit	(V-A1)	73,455.74	
2.	Over-BASE Budget	(V-A2)	8,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,240.40
1.	Direct State Aid Paid By State	(V-B1)	38,240.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		381.55
E.	Indian Education For All	(V-E)		116.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		111.45
H.	Special Education Allowable Cost Payment	(V-H)		609.88
I.	Remaining Fund Balance Available	(V-I)		88.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		387.47
1.	Actual Non-Levy Revenue	(V-J1)	387.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,047.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,047.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		73,455.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.08
1.	District Property Tax Levy Mills	(V-U1)	4.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	81,455.74

Budget Uses

Expenditure Budget	0002	81,455.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	88.84
Direct State Aid	3110	38,240.40
Quality Educator	3111	3,472.00
At Risk Student	3112	381.55
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	609.88
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	52.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	334.94
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,047.75		
Over-BASE Levy	1110(c)	8,000.00		
District Tax Levy			1110	38,047.75
Total Estimated Revenues to Fund Adopted Budget			0004	81,455.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,199.20
Contingency	0006	619.92
Over-Schedule	0011	180.88
Fund Balance for Budget	TFS48	2,761.58
Operating Reserve	0961	1,400.00
Unreserved Fund Balance Reappropriated	0970	1,361.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,228.86
State - On-Schedule Transportation Reimbursement	3210	3,409.56
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,176.92

Budget Uses

Expenditure Budget	0002	103,176.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,176.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,176.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	103,176.92

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18404266

14 Retirement Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,370.98
Operating Reserve	0961	2,370.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,317.44

Budget Uses

Expenditure Budget	0002	1,317.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,245.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,245.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	71.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,317.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18404266

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-18404266

61 Building Reserve Fund

Adopted Budget		0001	7,082.33

Budget Uses

Expenditure Budget		0002	7,082.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,082.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,082.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	7,082.33

Budget Report
FY 2023

14 Fergus

Submit ID: 0268-35675232

0268 Grass Range Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	67	N/A	2,178,207

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: Charlie Tucek

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

Submit ID: 0268-35675232

0268 Grass Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	648,316.59	121,071.56	10%	18.67%	0.00	448,122.68	200,193.91	91.92
10 Transportation	135,000.00	27,000.00	20%	20.00%	42,722.16	35,003.12	57,274.72	26.29
11 Bus Depreciation Reserve	177,676.64	0.00	N/A	0.00%	129,395.29	0.00	48,281.35	22.17
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,000.00	12,800.00	20%	20.00%	17,612.18	46,387.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,031.42	0.00	N/A	0.00%	30,520.57	510.85	0.00	0.00
29 Flexibility	1,669.68	0.00	N/A	0.00%	839.31	830.37	0.00	0.00
61 Building Reserve	162,085.73	0.00	N/A	0.00%	135,565.73	15,758.54	10,761.46	4.94
Total of All Funds	1,219,780.06	160,871.56			356,655.24	546,613.38	316,511.44	145.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0268-35675232

0268 Grass Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GRASS RANGE K-6	50
M1	GRASS RANGE 7-8	17

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	265,870.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,626.96
D.	At Risk Student	(I-D)	2,680.57
E.	Indian Education For All	(I-E)	1,559.76
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,493.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,790.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,404.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,059.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	457,741.45
C.	Maximum Budget Limit	(II-C)	565,000.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	125,027.23
E.	Adopted Budget	(II-E)	582,768.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	88%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	523,289.36
H.	Maximum Budget Limit	(II-H)	649,540.89
I.	Highest Budget Without a Vote	(II-I)	648,316.59
J.	Highest Budget	(II-J)	649,540.89
K.	Highest Voted Amount	(II-K)	1,224.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	648,316.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			64,831.66
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			56,239.90
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	56,239.90		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			121,071.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		648,316.59
	1. BASE Budget Limit	(V-A1)	523,289.36	
	2. Over-BASE Budget	(V-A2)	125,027.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		265,870.68
	1. Direct State Aid Paid By State	(V-B1)	265,870.68	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,626.96
D.	At Risk Student	(V-D)		2,680.57
E.	Indian Education For All	(V-E)		1,559.76
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,493.43
H.	Special Education Allowable Cost Payment	(V-H)		11,790.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		755.27
	1. Actual Non-Levy Revenue	(V-J1)	755.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		215,283.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	140,116.68	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	75,166.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		523,289.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		125,027.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		125,027.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.40
1.	District Property Tax Levy Mills	(V-U1)	57.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-35675232

01 General Fund

Adopted Budget	0001	648,316.59

Budget Uses

Expenditure Budget	0002	648,316.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	265,870.68
Quality Educator	3111	23,626.96
At Risk Student	3112	2,680.57
Indian Education For All	3113	1,559.76
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	11,790.33
Data For Achievement	3116	1,493.43
State - Guaranteed Tax Base Aid	3120	140,116.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	755.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	75,166.68		
Over-BASE Levy	1110(c)	125,027.23		
District Tax Levy			1110	200,193.91
Total Estimated Revenues to Fund Adopted Budget			0004	648,316.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	118,537.99
Add To Fund Balance	0003	16,462.01

Transportation Schedule Data

On-Schedule	0005	31,821.02
Contingency	0006	3,182.10
Over-Schedule	0011	99,996.88
Fund Balance for Budget	TFS48	69,722.16
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	42,722.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,501.56
State - On-Schedule Transportation Reimbursement	3210	17,501.56
District Tax Levy	1110	57,274.72
District Mills	999	26.29
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0268-35675232

0268 Grass Range Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	177,676.64

Budget Uses

Expenditure Budget	0002	177,676.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,395.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	129,395.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,281.35
District Mills	999	22.17
Total Estimated Revenues to Fund Adopted Budget	0004	177,676.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022-60 passenger	2022	48,802.23	0.00	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	3,063.80	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	5,458.70	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	15,837.10	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	57,400.00	9,200.00	9,200.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	32,248.45	4,961.30	4,961.30
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					48,281.35

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
14 Fergus

0268 Grass Range Elem

Submit ID: 0268-35675232

14 Retirement Fund

Adopted Budget	0001	64,000.00

Budget Uses

Expenditure Budget	0002	64,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,412.18
Operating Reserve	0961	12,800.00
Unreserved Fund Balance Reappropriated	0970	17,612.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,387.82
Total Estimated Revenues to Fund Adopted Budget	0004	64,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,031.42

Budget Uses

Expenditure Budget	0002	510.85
Add To Fund Balance	0003	30,520.57
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,520.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,520.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	510.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,031.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-35675232

29 Flexibility Fund

Adopted Budget	0001	1,669.68

Budget Uses

Expenditure Budget	0002	1,669.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	839.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	839.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	830.37
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,669.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-35675232

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0268-35675232

0268 Grass Range Elem

61 Building Reserve Fund

Adopted Budget		0001	162,085.73

Budget Uses

Expenditure Budget		0002	162,085.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	135,565.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	135,565.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,758.54
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,250.00	
Building Reserve Permissive Levy	1110(b)	5,511.46	
District Tax Levy		1110	10,761.46
District Mills		999	4.94
Building Reserve Voted Mills		0134	2.41
Building Reserve Permissive Mills		0135	2.53
Total Estimated Revenues to Fund Adopted Budget		0004	162,085.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	21,000.00	5,250.00	5,250.00
Total						5,250.00

Budget Report
FY 2023

14 Fergus

0269 Grass Range H S

Submit ID: 0269-60380156

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	19	2,307,008

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: Charlie Tucek

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0269 Grass Range H S

Submit ID: 0269-60380156

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	534,926.54	106,407.66	10%	19.89%	0.00	378,365.39	156,561.15	67.88
10 Transportation	135,000.00	27,000.00	20%	20.00%	43,853.06	35,076.97	56,069.97	24.30
11 Bus Depreciation Reserve	164,387.09	0.00	N/A	0.00%	116,105.74	0.00	48,281.35	20.93
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,000.00	12,800.00	20%	20.00%	7,393.31	56,606.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,752.70	0.00	N/A	0.00%	26,345.59	407.11	0.00	0.00
29 Flexibility	3,165.68	0.00	N/A	0.00%	564.65	2,601.03	0.00	0.00
61 Building Reserve	154,107.19	0.00	N/A	0.00%	131,877.19	13,584.00	8,646.00	3.75
Total of All Funds	1,082,339.20	146,207.66			326,139.54	486,641.19	269,558.47	116.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0269-60380156

0269 Grass Range H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GRASS RANGE HS 9-12 19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	214,297.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,672.61
D.	At Risk Student	(I-D)	2,394.01
E.	Indian Education For All	(I-E)	442.32
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	423.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,128.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	965.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,022.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	394,556.70
C.	Maximum Budget Limit	(II-C)	491,426.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,612.67
E.	Adopted Budget	(II-E)	523,169.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	417,029.06
H.	Maximum Budget Limit	(II-H)	519,568.07
I.	Highest Budget Without a Vote	(II-I)	534,926.54
J.	Highest Budget	(II-J)	534,926.54
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	534,926.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,492.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		52,915.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	52,915.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,407.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		534,926.54
1.	BASE Budget Limit	(V-A1)	417,029.06	
2.	Over-BASE Budget	(V-A2)	117,897.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		214,297.83
1.	Direct State Aid Paid By State	(V-B1)	214,297.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,672.61
D.	At Risk Student	(V-D)		2,394.01
E.	Indian Education For All	(V-E)		442.32
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		423.51
H.	Special Education Allowable Cost Payment	(V-H)		10,128.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		397.68
1.	Actual Non-Levy Revenue	(V-J1)	397.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		173,272.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	134,609.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,663.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		417,029.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		117,897.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		117,897.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.78
U.	Over-BASE Mills	(V-U)		51.10
1.	District Property Tax Levy Mills	(V-U1)	51.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	534,926.54

Budget Uses

Expenditure Budget	0002	534,926.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	214,297.83
Quality Educator	3111	15,672.61
At Risk Student	3112	2,394.01
Indian Education For All	3113	442.32
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,128.27
Data For Achievement	3116	423.51
State - Guaranteed Tax Base Aid	3120	134,609.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	397.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,663.67		
Over-BASE Levy	1110(c)	117,897.48		
District Tax Levy			1110	156,561.15
Total Estimated Revenues to Fund Adopted Budget			0004	534,926.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	116,696.60
Add To Fund Balance	0003	18,303.40

Transportation Schedule Data

On-Schedule	0005	31,888.15
Contingency	0006	3,188.82
Over-Schedule	0011	99,923.03
Fund Balance for Budget	TFS48	70,853.06
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	43,853.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,538.48
State - On-Schedule Transportation Reimbursement	3210	17,538.49
District Tax Levy	1110	56,069.97
District Mills	999	24.30
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0269 Grass Range H S

Submit ID: 0269-60380156

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	164,387.09

Budget Uses

Expenditure Budget	0002	164,387.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,105.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,105.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,281.35
District Mills	999	20.93
Total Estimated Revenues to Fund Adopted Budget	0004	164,387.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022- 60 passenger	2022	48,802.23	0.00	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	6,127.60	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	10,917.40	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	15,837.10	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	46,000.00	9,200.00	9,200.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	22,325.85	4,961.30	4,961.30
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					48,281.35

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	64,000.00

Budget Uses

Expenditure Budget	0002	64,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,193.31
Operating Reserve	0961	12,800.00
Unreserved Fund Balance Reappropriated	0970	7,393.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	56,606.69
Total Estimated Revenues to Fund Adopted Budget	0004	64,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,752.70

Budget Uses

Expenditure Budget	0002	26,752.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,345.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,345.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	407.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,752.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
14 Fergus
0269 Grass Range H S

Submit ID: 0269-60380156

29 Flexibility Fund

Adopted Budget	0001	3,165.68

Budget Uses

Expenditure Budget	0002	3,165.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,601.03
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,165.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0269 Grass Range H S

Submit ID: 0269-60380156

61 Building Reserve Fund

Adopted Budget	0001	154,107.19

Budget Uses

Expenditure Budget	0002	154,107.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,877.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,877.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,584.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,250.00	
Building Reserve Permissive Levy	1110(b)	3,396.00	
District Tax Levy		1110	8,646.00
District Mills		999	3.75
Building Reserve Voted Mills		0134	2.28
Building Reserve Permissive Mills		0135	1.47
Total Estimated Revenues to Fund Adopted Budget		0004	154,107.19

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	21,000.00	5,250.00	5,250.00
Total						5,250.00

Budget Report
FY 2023

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-66928030

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7,382	N/A	149,832,901

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-66928030

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	52,251,443.45	5,459,269.92	10%	10.45%	0.00	37,711,704.09	14,539,739.36	97.04
10 Transportation	3,871,993.00	774,398.60	20%	20.00%	1,256,015.84	565,128.35	2,050,848.81	13.69
11 Bus Depreciation Reserve	40,526.02	0.00	N/A	0.00%	28,140.05	0.00	12,385.97	0.08
13 Tuition	3,100,504.44		N/A		0.00	0.00	3,100,504.44	20.69
14 Retirement	7,850,000.00	1,483,405.29	20%	18.90%	0.00	7,850,000.00		
17 Adult Education	509,068.00	178,173.80	35%	35.00%	297,527.96	0.00	211,540.04	1.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	695,947.01	0.00	N/A	0.00%	504,722.49	41,224.52	150,000.00	1.00
29 Flexibility	733,892.88	0.00	N/A	0.00%	674,361.22	59,531.66	0.00	0.00
61 Building Reserve	3,222,992.32	0.00	N/A	0.00%	2,391,352.32	378,018.18	453,621.82	3.03
Total of All Funds	72,276,367.12	7,895,247.61			5,152,119.88	46,605,606.80	20,518,640.44	136.94

50 Debt Service								
Tax Jurisdiction								
S17-0098	3,463,193.76	0.00	20-9-438	0.00%	401,052.79	0.00	3,062,140.97	20.44

Budget Report
FY 2023

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-66928030

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREAT FALLS K-6	5,753 *
M1	GREAT FALLS 7-8	1,629 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	20,615,704.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,078,269.76
D.	At Risk Student	(I-D)	297,188.52
E.	Indian Education For All	(I-E)	171,852.96
F.	American Indian Achievement Gap	(I-F)	276,861.00
G.	Data For Achievement	(I-G)	164,544.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,674,024.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	408,088.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7,424
B.	BASE Budget Limit	(II-B)	41,430,755.59
C.	Maximum Budget Limit	(II-C)	51,504,566.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,987,976.54
E.	Adopted Budget	(II-E)	51,456,950.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	42,228,467.97
H.	Maximum Budget Limit	(II-H)	52,456,911.94
I.	Highest Budget Without a Vote	(II-I)	52,251,443.45
J.	Highest Budget	(II-J)	52,456,911.94
K.	Highest Voted Amount	(II-K)	205,468.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	52,251,443.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,225,144.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		234,125.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	234,125.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,459,269.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		52,251,443.45
1.	BASE Budget Limit	(V-A1)	42,228,467.97	
2.	Over-BASE Budget	(V-A2)	10,022,975.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		20,615,704.86
1.	Direct State Aid Paid By State	(V-B1)	20,615,704.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,078,269.76
D.	At Risk Student	(V-D)		297,188.52
E.	Indian Education For All	(V-E)		171,852.96
F.	American Indian Achievement Gap	(V-F)		276,861.00
G.	Data For Achievement	(V-G)		164,544.78
H.	Special Education Allowable Cost Payment	(V-H)		1,674,024.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		544.92
1.	Actual Non-Levy Revenue	(V-J1)	544.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		16,949,476.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	12,397,713.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,551,762.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		42,228,467.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		34,998.94
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	34,998.94	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,987,976.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,022,975.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.66
1.	District Property Tax Levy Mills	(V-U1)	66.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		97.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-66928030

01 General Fund

Adopted Budget	0001	52,251,443.45

Budget Uses

Expenditure Budget	0002	52,251,443.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	20,615,704.86
Quality Educator	3111	2,078,269.76
At Risk Student	3112	297,188.52
Indian Education For All	3113	171,852.96
American Indian Achievement Gap	3114	276,861.00
State Special Education Allowable Cost Payment to Districts	3115	1,674,024.91
Data For Achievement	3116	164,544.78
State - Guaranteed Tax Base Aid	3120	12,397,713.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	544.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	34,998.94
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,551,762.82		
Over-BASE Levy	1110(c)	9,987,976.54		
District Tax Levy			1110	14,539,739.36
Total Estimated Revenues to Fund Adopted Budget			0004	52,251,443.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,871,993.00

Budget Uses

Expenditure Budget	0002	3,871,993.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	513,753.05
Contingency	0006	51,375.30
Over-Schedule	0011	3,306,864.65
Fund Balance for Budget	TFS48	2,030,414.44
Operating Reserve	0961	774,398.60
Unreserved Fund Balance Reappropriated	0970	1,256,015.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	282,564.17
State - On-Schedule Transportation Reimbursement	3210	282,564.18
District Tax Levy	1110	2,050,848.81
District Mills	999	13.69
Total Estimated Revenues to Fund Adopted Budget	0004	3,871,993.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	40,526.02

Budget Uses

Expenditure Budget	0002	40,526.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,140.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,140.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,385.97
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	40,526.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Sienna LE 3.5 L AWD	2021	23,353.44	4,670.69	4,670.69	4,670.69
2020 Sienna LE 3.5 L AWD	2020	16,457.00	6,582.80	3,291.40	3,291.40
2018 Sienna LE 3.5 L AWD	2018	22,119.38	17,695.52	4,423.88	4,423.88
Total					12,385.97

Budget Report
FY 2023
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-66928030

13 Tuition Fund

Adopted Budget	0001	3,100,504.44

Budget Uses

Expenditure Budget	0002	3,100,504.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,100,504.44
District Mills	999	20.69
Total Estimated Revenues to Fund Adopted Budget	0004	3,100,504.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,850,000.00

Budget Uses

Expenditure Budget	0002	7,850,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,483,405.29
Operating Reserve	0961	1,483,405.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,850,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,850,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	509,068.00

Budget Uses

Expenditure Budget	0002	509,068.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	475,701.76
Operating Reserve	0961	178,173.80
Unreserved Fund Balance Reappropriated	0970	297,527.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	211,540.04
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	509,068.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	695,947.01

Budget Uses

Expenditure Budget	0002	695,947.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	504,722.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	504,722.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	41,224.52
District Tax Levy	1110	150,000.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	695,947.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-66928030

29 Flexibility Fund

Adopted Budget	0001	733,892.88

Budget Uses

Expenditure Budget	0002	733,892.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	674,361.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	674,361.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	59,531.66
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	733,892.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-66928030

50 Debt Service Fund
S17-0098

Taxable Value		149,832,901.00
Adopted Budget	0001	3,463,193.76

Budget Uses

Expenditure Budget	0002	3,463,193.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	401,052.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	401,052.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,062,140.97
Jurisdiction Mills	999	20.44
Total Estimated Revenues to Fund Adopted Budget	0004	3,463,193.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/21/2017	06/30/2037	34,675,000.00	27,645,000.00	1,395,000.00	1,238,550.00	400.00
Elementary Bond	03/29/2018	06/30/2038	11,235,000.00	9,280,000.00	440,000.00	388,843.76	400.00
Total Bond Requirements							3,463,193.76

Total Debt Service Requirements	0002	3,463,193.76

Budget Report
FY 2023
07 Cascade

Submit ID: 0098-66928030

0098 Great Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	3,222,992.32

Budget Uses

Expenditure Budget		0002	3,222,992.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,391,352.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,391,352.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	378,018.18
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	453,621.82	
District Tax Levy		1110	453,621.82
District Mills		999	3.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.03
Total Estimated Revenues to Fund Adopted Budget		0004	3,222,992.32

Budget Report
FY 2023

07 Cascade

0099 Great Falls H S

Submit ID: 0099-79855867

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,172	152,524,584

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
07 Cascade
0099 Great Falls H S

Submit ID: 0099-79855867

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,595,800.03	2,654,827.69	10%	10.37%	0.00	18,566,027.90	7,029,772.13	46.10
10 Transportation	1,485,420.14	266,798.53	20%	17.96%	0.00	212,059.55	1,273,360.59	8.35
11 Bus Depreciation Reserve	25,001.71	0.00	N/A	0.00%	17,125.28	0.00	7,876.43	0.05
13 Tuition	885,092.00		N/A		0.00	0.00	885,092.00	5.80
14 Retirement	4,500,000.00	900,000.00	20%	20.00%	1,188,097.52	3,311,902.48		
17 Adult Education	450,961.00	157,836.35	35%	35.00%	204,482.24	0.00	246,478.76	1.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	166,405.65	0.00	N/A	0.00%	70,768.33	20,637.32	75,000.00	0.49
29 Flexibility	559,902.41	0.00	N/A	0.00%	299,244.55	260,657.86	0.00	0.00
61 Building Reserve	1,181,538.33	0.00	N/A	0.00%	832,358.33	173,721.39	175,458.61	1.15
Total of All Funds	34,850,121.27	3,979,462.57			2,612,076.25	22,545,006.50	9,693,038.52	63.56

50 Debt Service Tax Jurisdiction								
S17-0099	4,145,081.26	0.00	20-9-438	0.00%	213,193.98	0.00	3,931,887.28	25.78

Budget Report
FY 2023

07 Cascade

0099 Great Falls H S

Submit ID: 0099-79855867

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 3,172

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,695,393.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	776,755.84
D.	At Risk Student	(I-D)	73,195.67
E.	Indian Education For All	(I-E)	73,844.16
F.	American Indian Achievement Gap	(I-F)	100,989.00
G.	Data For Achievement	(I-G)	70,703.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	644,835.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	355,969.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,038
B.	BASE Budget Limit	(II-B)	19,801,355.07
C.	Maximum Budget Limit	(II-C)	24,646,437.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,423,049.10
E.	Adopted Budget	(II-E)	24,263,077.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	21,139,901.98
H.	Maximum Budget Limit	(II-H)	26,312,214.31
I.	Highest Budget Without a Vote	(II-I)	25,595,800.03
J.	Highest Budget	(II-J)	26,312,214.31
K.	Highest Voted Amount	(II-K)	716,414.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	25,595,800.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,559,580.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		95,247.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	95,247.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,654,827.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,595,800.03
1.	BASE Budget Limit	(V-A1)	21,139,901.98	
2.	Over-BASE Budget	(V-A2)	4,455,898.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,695,393.14
1.	Direct State Aid Paid By State	(V-B1)	10,695,393.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		776,755.84
D.	At Risk Student	(V-D)		73,195.67
E.	Indian Education For All	(V-E)		73,844.16
F.	American Indian Achievement Gap	(V-F)		100,989.00
G.	Data For Achievement	(V-G)		70,703.88
H.	Special Education Allowable Cost Payment	(V-H)		644,835.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,391.48
1.	Actual Non-Levy Revenue	(V-J1)	10,391.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,693,792.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,087,069.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,606,723.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		21,139,901.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,848.95
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	32,848.95	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,423,049.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,455,898.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.10
U.	Over-BASE Mills	(V-U)		29.00
1.	District Property Tax Levy Mills	(V-U1)	29.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
07 Cascade

0099 Great Falls H S

Submit ID: 0099-79855867

01 General Fund

Adopted Budget	0001	25,595,800.03

Budget Uses

Expenditure Budget	0002	25,595,800.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,695,393.14
Quality Educator	3111	776,755.84
At Risk Student	3112	73,195.67
Indian Education For All	3113	73,844.16
American Indian Achievement Gap	3114	100,989.00
State Special Education Allowable Cost Payment to Districts	3115	644,835.88
Data For Achievement	3116	70,703.88
State - Guaranteed Tax Base Aid	3120	6,087,069.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	511.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	9,879.89
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	32,848.95
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,606,723.03		
Over-BASE Levy	1110(c)	4,423,049.10		
District Tax Levy			1110	7,029,772.13
Total Estimated Revenues to Fund Adopted Budget			0004	25,595,800.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,485,420.14

Budget Uses

Expenditure Budget	0002	1,485,420.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	192,781.41
Contingency	0006	19,278.14
Over-Schedule	0011	1,273,360.59
Fund Balance for Budget	TFS48	266,798.53
Operating Reserve	0961	266,798.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	106,029.77
State - On-Schedule Transportation Reimbursement	3210	106,029.78
District Tax Levy	1110	1,273,360.59
District Mills	999	8.35
Total Estimated Revenues to Fund Adopted Budget	0004	1,485,420.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	25,001.71

Budget Uses

Expenditure Budget	0002	25,001.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,125.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,125.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,876.43
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	25,001.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 SIENNA LE 3.5L AWD	2021	12,030.56	2,406.11	2,406.11	2,406.11
2020 Sienna LE 3.5L AWD	2020	16,457.00	6,582.80	3,291.40	3,291.40
2018 SIENNA LE 3.5L AWD	2018	10,894.62	8,715.68	2,178.92	2,178.92
Total					7,876.43

Budget Report
FY 2023
07 Cascade
0099 Great Falls H S

Submit ID: 0099-79855867

13 Tuition Fund

Adopted Budget	0001	885,092.00

Budget Uses

Expenditure Budget	0002	885,092.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	885,092.00
District Mills	999	5.80
Total Estimated Revenues to Fund Adopted Budget	0004	885,092.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,500,000.00

Budget Uses

Expenditure Budget	0002	4,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,088,097.52
Operating Reserve	0961	900,000.00
Unreserved Fund Balance Reappropriated	0970	1,188,097.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,311,902.48
Total Estimated Revenues to Fund Adopted Budget	0004	4,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	450,961.00

Budget Uses

Expenditure Budget	0002	450,961.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	362,318.59
Operating Reserve	0961	157,836.35
Unreserved Fund Balance Reappropriated	0970	204,482.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	246,478.76
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	450,961.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	166,405.65

Budget Uses

Expenditure Budget	0002	166,405.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,768.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,768.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,637.32
District Tax Levy	1110	75,000.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	166,405.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	559,902.41

Budget Uses

Expenditure Budget	0002	260,657.86
Add To Fund Balance	0003	299,244.55
Fund Balance for Budget	TFS48	299,244.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	299,244.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	110,012.50
State - Advanced Opportunity Aid	3770	150,645.36
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	559,902.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0099 Great Falls H S

Submit ID: 0099-79855867

50 Debt Service Fund
S17-0099

Taxable Value		152,524,584.00
Adopted Budget	0001	4,145,081.26

Budget Uses

Expenditure Budget	0002	4,145,081.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	213,193.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	213,193.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,931,887.28
Jurisdiction Mills	999	25.78
Total Estimated Revenues to Fund Adopted Budget	0004	4,145,081.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	02/21/2017	06/30/2037	24,035,000.00	19,010,000.00	980,000.00	819,281.26	400.00
High School Bond	03/29/2018	06/30/2038	28,920,000.00	24,325,000.00	1,075,000.00	1,270,000.00	400.00
Total Bond Requirements							4,145,081.26
Total Debt Service Requirements						0002	4,145,081.26

Budget Report
FY 2023

07 Cascade

0099 Great Falls H S

Submit ID: 0099-79855867

61 Building Reserve Fund

Adopted Budget		0001	1,181,538.33

Budget Uses

Expenditure Budget		0002	1,181,538.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	832,358.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	832,358.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	173,721.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	175,458.61	
District Tax Levy		1110	175,458.61
District Mills		999	1.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.15
Total Estimated Revenues to Fund Adopted Budget		0004	1,181,538.33

Budget Report
FY 2023

50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 92	N/A	1,598,065

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Spencer Pearson

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
50 Teton
0900 Greenfield Elem

Submit ID: 0900-49489953

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	767,824.34	76,782.43	10%	10.00%	11,788.57	598,670.17	157,365.60	98.49
10 Transportation	106,590.12	19,341.04	20%	18.15%	0.00	17,491.32	89,098.80	55.75
11 Bus Depreciation Reserve	173,816.36	0.00	N/A	0.00%	168,566.36	0.00	5,250.00	3.29
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	120,000.00	24,000.00	20%	20.00%	4,832.39	115,167.61		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,429.14	0.00	N/A	0.00%	789.61	639.53	0.00	0.00
29 Flexibility	434.28	0.00	N/A	0.00%	434.28	0.00	0.00	0.00
61 Building Reserve	73,281.61	0.00	N/A	0.00%	47,611.61	20,536.00	5,134.00	3.21
Total of All Funds	1,243,375.85	120,123.47			234,022.82	752,504.63	256,848.40	160.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREENFIELD K-6	73 *
M1	GREENFIELD 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	333,857.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,664.64
D.	At Risk Student	(I-D)	1,644.00
E.	Indian Education For All	(I-E)	2,141.76
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	2,050.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,655.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,218.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,636.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	658,017.31
C.	Maximum Budget Limit	(II-C)	815,694.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,724.10
E.	Adopted Budget	(II-E)	770,741.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	655,100.24
H.	Maximum Budget Limit	(II-H)	814,601.06
I.	Highest Budget Without a Vote	(II-I)	767,824.34
J.	Highest Budget	(II-J)	814,601.06
K.	Highest Voted Amount	(II-K)	46,776.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	767,824.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,782.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,788.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,788.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,571.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		767,824.34
1.	BASE Budget Limit	(V-A1)	655,100.24	
2.	Over-BASE Budget	(V-A2)	112,724.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		333,857.55
1.	Direct State Aid Paid By State	(V-B1)	333,857.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,664.64
D.	At Risk Student	(V-D)		1,644.00
E.	Indian Education For All	(V-E)		2,141.76
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		2,050.68
H.	Special Education Allowable Cost Payment	(V-H)		12,655.01
I.	Remaining Fund Balance Available	(V-I)		11,788.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		543.33
1.	Actual Non-Levy Revenue	(V-J1)	543.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		258,067.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	213,426.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,641.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		655,100.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,724.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,724.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.54
1.	District Property Tax Levy Mills	(V-U1)	70.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		98.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

01 General Fund

Adopted Budget	0001	767,824.34

Budget Uses

Expenditure Budget	0002	767,824.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,788.57
Direct State Aid	3110	333,857.55
Quality Educator	3111	31,664.64
At Risk Student	3112	1,644.00
Indian Education For All	3113	2,141.76
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	12,655.01
Data For Achievement	3116	2,050.68
State - Guaranteed Tax Base Aid	3120	213,426.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	543.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,641.50		
Over-BASE Levy	1110(c)	112,724.10		
District Tax Levy			1110	157,365.60
Total Estimated Revenues to Fund Adopted Budget			0004	767,824.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	106,590.12

Budget Uses

Expenditure Budget	0002	106,590.12
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,901.20
Contingency	0006	1,590.12
Over-Schedule	0011	89,098.80
Fund Balance for Budget	TFS48	19,341.04
Operating Reserve	0961	19,341.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,745.66
State - On-Schedule Transportation Reimbursement	3210	8,745.66
District Tax Levy	1110	89,098.80
District Mills	999	55.75
Total Estimated Revenues to Fund Adopted Budget	0004	106,590.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	173,816.36

Budget Uses

Expenditure Budget	0002	173,816.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	168,566.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	168,566.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,250.00
District Mills	999	3.29
Total Estimated Revenues to Fund Adopted Budget	0004	173,816.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas	2018	92,998.00	27,250.00	18,599.60	5,250.00
2014 Thomas	2014	88,475.00	70,304.76	17,695.00	0.00
2010 BLUEBIRD VISION	2010	79,740.00	119,610.00	N/A	NA
Total					5,250.00

Budget Report
FY 2023
50 Teton
0900 Greenfield Elem

Submit ID: 0900-49489953

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,832.39
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	4,832.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,167.61
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,429.14

Budget Uses

Expenditure Budget	0002	1,429.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	789.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	789.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	639.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,429.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	434.28

Budget Uses

Expenditure Budget	0002	434.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	434.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	434.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	434.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton
0900 Greenfield Elem

Submit ID: 0900-49489953

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0900 Greenfield Elem

Submit ID: 0900-49489953

61 Building Reserve Fund

Adopted Budget		0001	73,281.61

Budget Uses

Expenditure Budget		0002	73,281.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,611.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,611.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,536.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,134.00	
District Tax Levy		1110	5,134.00
District Mills		999	3.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.21
Total Estimated Revenues to Fund Adopted Budget		0004	73,281.61

Budget Report
FY 2023

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-04123277

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	1,947,461

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Heinemann

(Signature) (Date)

Chairperson, School Trustees: Cindy Bainter

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-04123277

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	123,179.12	13,470.40	10%	10.94%	18,230.22	59,915.50	45,033.40	23.13
10 Transportation	1,934.70	0.00	20%	0.00%	1,934.70	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	0.00	20%	0.00%	4,209.03	9,790.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,155.60	0.00	N/A	0.00%	16,060.57	95.03	0.00	0.00
29 Flexibility	12,929.73	0.00	N/A	0.00%	12,929.73	0.00	0.00	0.00
61 Building Reserve	70,826.49	0.00	N/A	0.00%	70,826.49	0.00	0.00	0.00
Total of All Funds	239,025.64	13,470.40			124,190.74	69,801.50	45,033.40	23.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-04123277

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GREYCLIFF K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	4,773.70
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,644.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	105,291.15
C.	Maximum Budget Limit	(II-C)	133,291.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,708.85
E.	Adopted Budget	(II-E)	123,000.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	97,345.69
H.	Maximum Budget Limit	(II-H)	121,579.19
I.	Highest Budget Without a Vote	(II-I)	123,179.12
J.	Highest Budget	(II-J)	127,447.43
K.	Highest Voted Amount	(II-K)	4,268.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	123,179.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,317.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,152.49
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,152.49	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,230.22
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,230.22	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,700.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		123,179.12
1.	BASE Budget Limit	(V-A1)	97,345.69	
2.	Over-BASE Budget	(V-A2)	25,833.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
1.	Direct State Aid Paid By State	(V-B1)	43,569.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		4,773.70
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		7,644.80
I.	Remaining Fund Balance Available	(V-I)		18,230.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		136.56
1.	Actual Non-Levy Revenue	(V-J1)	136.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		19,199.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,199.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		97,345.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,833.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,833.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.27
1.	District Property Tax Levy Mills	(V-U1)	13.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	123,179.12

Budget Uses

Expenditure Budget	0002	123,179.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,230.22
Direct State Aid	3110	43,569.45
Quality Educator	3111	3,472.00
At Risk Student	3112	4,773.70
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,644.80
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	136.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,199.97		
Over-BASE Levy	1110(c)	25,833.43		
District Tax Levy			1110	45,033.40
Total Estimated Revenues to Fund Adopted Budget			0004	123,179.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,934.70

Budget Uses

Expenditure Budget	0002	1,934.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,934.70
Fund Balance for Budget	TFS48	1,934.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,934.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,934.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-04123277

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,209.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,209.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,790.97
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,155.60

Budget Uses

Expenditure Budget	0002	16,155.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,060.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,060.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	95.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,155.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,929.73

Budget Uses

Expenditure Budget	0002	12,929.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,929.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,929.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,929.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	70,826.49

Budget Uses

Expenditure Budget	0002	70,826.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,826.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,826.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,826.49

Budget Report
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0418 Hall Elem

Submit ID: 0418-37768218

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	22	N/A	1,130,190

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nancy Radtke

(Signature) (Date)

Chairperson, School Trustees: Dawn Hauptman

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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0418 Hall Elem

Submit ID: 0418-37768218

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	187,422.67	19,380.78	10%	10.34%	3,166.57	128,126.54	56,129.56	49.67
10 Transportation	484.25	96.85	20%	20.00%	387.40	96.85	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	31,000.00	6,200.00	20%	20.00%	912.07	30,087.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	160.54	1,145.16	N/A	713.32%	0.00	160.54	0.00	0.00
29 Flexibility	468.07	0.00	N/A	0.00%	468.07	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	219,535.53	26,822.79			4,934.11	158,471.86	56,129.56	49.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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Submit ID: 0418-37768218

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HALL K-8 22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	83,525.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,121.07
D.	At Risk Student	(I-D)	1,694.37
E.	Indian Education For All	(I-E)	512.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	490.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,354.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,118.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,070.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	160,239.86
C.	Maximum Budget Limit	(II-C)	199,430.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,974.36
E.	Adopted Budget	(II-E)	183,214.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	164,448.31
H.	Maximum Budget Limit	(II-H)	203,385.41
I.	Highest Budget Without a Vote	(II-I)	187,422.67
J.	Highest Budget	(II-J)	203,385.41
K.	Highest Voted Amount	(II-K)	15,962.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	187,422.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,742.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		638.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	638.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,166.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,166.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,547.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		187,422.67
1.	BASE Budget Limit	(V-A1)	164,448.31	
2.	Over-BASE Budget	(V-A2)	22,974.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		83,525.88
1.	Direct State Aid Paid By State	(V-B1)	83,525.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,121.07
D.	At Risk Student	(V-D)		1,694.37
E.	Indian Education For All	(V-E)		512.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		490.38
H.	Special Education Allowable Cost Payment	(V-H)		3,354.34
I.	Remaining Fund Balance Available	(V-I)		3,166.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		34.54
1.	Actual Non-Levy Revenue	(V-J1)	34.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		64,549.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	31,393.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,155.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		164,448.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,974.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,974.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.33
1.	District Property Tax Levy Mills	(V-U1)	20.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	187,422.67

Budget Uses

Expenditure Budget	0002	187,422.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,166.57
Direct State Aid	3110	83,525.88
Quality Educator	3111	7,121.07
At Risk Student	3112	1,694.37
Indian Education For All	3113	512.16
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,354.34
Data For Achievement	3116	490.38
State - Guaranteed Tax Base Aid	3120	31,393.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	34.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,155.20		
Over-BASE Levy	1110(c)	22,974.36		
District Tax Levy			1110	56,129.56
Total Estimated Revenues to Fund Adopted Budget			0004	187,422.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	484.25

Budget Uses

Expenditure Budget	0002	484.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	384.25
Contingency	0006	0.00
Over-Schedule	0011	100.00
Fund Balance for Budget	TFS48	484.25
Operating Reserve	0961	96.85
Unreserved Fund Balance Reappropriated	0970	387.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	96.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	484.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,112.07
Operating Reserve	0961	6,200.00
Unreserved Fund Balance Reappropriated	0970	912.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,087.93
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	160.54

Budget Uses

Expenditure Budget	0002	160.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,145.16
Operating Reserve	0961	1,145.16
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	160.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	468.07

Budget Uses

Expenditure Budget	0002	468.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	468.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	468.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	468.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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0735 Hamilton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,089	558	29,902,241

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Binando

(Signature) (Date)

Chairperson, School Trustees: Patrick Hanley

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,224,838.04	1,018,935.91	10%	8.33%	0.00	8,904,681.03	3,320,157.01	111.05
10 Transportation	1,305,000.00	233,536.72	20%	17.90%	0.00	187,000.00	1,118,000.00	37.39
11 Bus Depreciation Reserve	34,368.39	0.00	N/A	0.00%	33,768.39	0.00	600.00	0.02
13 Tuition	25,000.00		N/A		20,209.75	0.00	4,790.25	0.16
14 Retirement	1,842,000.00	368,400.00	20%	20.00%	52,009.04	1,789,990.96		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	12,216.09	0.00	62,783.91	2.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,356.26	0.00	N/A	0.00%	9,269.78	10,086.48	0.00	0.00
29 Flexibility	112,822.92	0.00	N/A	0.00%	75,556.78	37,266.14	0.00	0.00
61 Building Reserve	328,737.34	0.00	N/A	0.00%	124,827.34	97,356.33	106,553.67	3.56
Total of All Funds	15,967,122.95	1,647,122.63			327,857.17	11,026,380.94	4,612,884.84	154.28

50 Debt Service **Tax Jurisdiction**								
0735	749,343.76	250,000.00	20-9-438	33.36%	43,781.90	0.00	705,561.86	23.60

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAMILTON K-6	841
M1	HAMILTON 7-8	248
H1	HAMILTON HS 9-12	558

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,171,426.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	465,827.82
D.	At Risk Student	(I-D)	56,607.96
E.	Indian Education For All	(I-E)	38,342.16
F.	American Indian Achievement Gap	(I-F)	10,534.00
G.	Data For Achievement	(I-G)	36,711.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	334,818.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	53,793.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	66,830.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,581
B.	BASE Budget Limit	(II-B)	9,854,150.21
C.	Maximum Budget Limit	(II-C)	12,275,620.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,094,273.15
E.	Adopted Budget	(II-E)	11,948,423.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,332,119.65
H.	Maximum Budget Limit	(II-H)	12,846,848.33
I.	Highest Budget Without a Vote	(II-I)	11,945,579.65
J.	Highest Budget	(II-J)	12,846,848.33
K.	Highest Voted Amount	(II-K)	901,268.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,224,838.04

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,018,935.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,018,935.91

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	221,382.81	113,435.82	334,818.63
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	88,553.12	45,374.33	133,927.45

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	231,348.00	334,453.00	565,801.00
F.	100% Of Per Student Entitlement	6,821,316.00	4,182,070.50	11,003,386.50
		7,052,664.00	4,516,523.50	11,569,187.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,489,590.39	1,594,332.80	4,083,923.19
H.	Special Education in BASE@40%	88,553.12	45,374.33	133,927.45
I.	Subsidized BASE Amount	2,578,143.51	1,639,707.13	4,217,850.64
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,224,838.04
1.	BASE Budget Limit	(V-A1)	10,332,119.65	
2.	Over-BASE Budget	(V-A2)	1,892,718.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,171,426.81
1.	Direct State Aid Paid By State	(V-B1)	5,171,426.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		465,827.82
D.	At Risk Student	(V-D)		56,607.96
E.	Indian Education For All	(V-E)		38,342.16
F.	American Indian Achievement Gap	(V-F)		10,534.00
G.	Data For Achievement	(V-G)		36,711.63

H.	Special Education Allowable Cost Payment	(V-H)		334,818.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		36.90
1.	Actual Non-Levy Revenue	(V-J1)	36.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,217,813.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,790,375.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,427,438.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,332,119.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		279,258.39
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	279,258.39	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,613,460.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,892,718.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.74
T.	BASE Mills - High School	(V-T)		17.01
U.	Over-BASE Mills	(V-U)		63.30
1.	District Property Tax Levy Mills	(V-U1)	53.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	9.34	
V.	Total General Fund Mills	(V-V)		111.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0735 Hamilton K-12 Schools

01 General Fund

Adopted Budget	0001	12,224,838.04

Budget Uses

Expenditure Budget	0002	12,224,838.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,171,426.81
Quality Educator	3111	465,827.82
At Risk Student	3112	56,607.96
Indian Education For All	3113	38,342.16
American Indian Achievement Gap	3114	10,534.00
State Special Education Allowable Cost Payment to Districts	3115	334,818.63
Data For Achievement	3116	36,711.63
State - Guaranteed Tax Base Aid	3120	2,790,375.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,427,438.62		
Over-BASE Levy	1110(c)	1,892,718.39		
District Tax Levy			1110	3,320,157.01
Total Estimated Revenues to Fund Adopted Budget			0004	12,224,838.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	1,305,000.00

Budget Uses

Expenditure Budget	0002	1,305,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	170,000.00
Contingency	0006	17,000.00
Over-Schedule	0011	1,118,000.00
Fund Balance for Budget	TFS48	233,536.72
Operating Reserve	0961	233,536.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	93,500.00
State - On-Schedule Transportation Reimbursement	3210	93,500.00
District Tax Levy	1110	1,118,000.00
District Mills	999	37.39
Total Estimated Revenues to Fund Adopted Budget	0004	1,305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	34,368.39

Budget Uses

Expenditure Budget	0002	34,368.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,768.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,768.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	600.00
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	34,368.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 - Yellow - IC - #B003962	2022	146,227.16	0.00	29,245.43	100.00
2022 - Yellow - IC - #b003963	2022	146,227.16	0.00	29,245.43	100.00
Bus #59 - Transmission and Repairs	2017	17,409.58	10,545.76	3,481.92	100.00
2005 Ford Mid-Sized Bus	2016	65,017.61	39,310.56	13,003.52	100.00
1999 MCI - Bus #59	2014	133,226.79	106,881.44	26,645.36	100.00
2012 Blue Bird All American Converted Yellow Bus	2012	169,000.00	203,100.00	33,800.00	100.00
1998 MCI	2009	110,000.00	165,000.00	N/A	NA
2001 IC Amtran 84 Pass	2009	36,500.00	54,750.00	N/A	NA
2002 Thomas - Yellow Bus	2008	22,012.00	33,018.00	N/A	NA
Total					600.00

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13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,209.75
Unreserved Fund Balance Reappropriated	0970	20,209.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,790.25
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,842,000.00

Budget Uses

Expenditure Budget	0002	1,842,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	420,409.04
Operating Reserve	0961	368,400.00
Unreserved Fund Balance Reappropriated	0970	52,009.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,789,990.96
Total Estimated Revenues to Fund Adopted Budget	0004	1,842,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,466.09
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	12,216.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,783.91
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,356.26

Budget Uses

Expenditure Budget	0002	19,356.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,269.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,269.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,086.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,356.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	112,822.92

Budget Uses

Expenditure Budget	0002	112,822.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,556.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,556.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	37,266.14
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,822.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0735 Hamilton K-12 Schools

50 Debt Service Fund

0735

Taxable Value		29,902,241.00
Adopted Budget	0001	749,343.76

Budget Uses

Expenditure Budget	0002	749,343.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	293,781.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	43,781.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	705,561.86
Jurisdiction Mills	999	23.60
Total Estimated Revenues to Fund Adopted Budget	0004	749,343.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	09/28/2017	06/30/2038	3,666,000.00	3,030,000.00	154,000.00	115,880.00	500.00
Elementary Bond	09/28/2017	06/30/2038	5,499,000.00	4,545,000.00	231,000.00	173,820.00	500.00
High School Bond	05/24/2018	06/30/2038	234,000.00	190,000.00	10,000.00	7,457.50	500.00
Elementary Bond	05/28/2018	06/30/2038	351,000.00	285,000.00	15,000.00	11,186.26	500.00
Total Bond Requirements							720,343.76

SIDs

Issue Type	Amount
High School	29,000.00
Total SID Requirements	29,000.00

Total Debt Service Requirements	0002	749,343.76

Budget Report
FY 2023

41 Ravalli

Submit ID: 0735-06483384

0735 Hamilton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	328,737.34

Budget Uses

Expenditure Budget		0002	328,737.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	124,827.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	124,827.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	97,356.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	106,553.67	
District Tax Levy		1110	106,553.67
District Mills		999	3.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.56
Total Estimated Revenues to Fund Adopted Budget		0004	328,737.34

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,332	N/A	14,072,079

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melvin Ware

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,282,349.94	789,430.79	10%	8.50%	0.00	7,829,905.23	1,452,444.71	103.20
10 Transportation	1,085,000.00	191,352.53	20%	17.64%	0.00	450,266.32	634,733.68	45.11
11 Bus Depreciation Reserve	878,510.21	0.00	N/A	0.00%	781,792.25	0.00	96,717.96	6.87
13 Tuition	60,000.00		N/A		1,415.72	0.00	58,584.28	4.16
14 Retirement	1,785,000.00	357,000.00	20%	20.00%	342,461.47	1,442,538.53		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	9,213.90	0.00	5,786.10	0.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	144,882.00	0.00	N/A	0.00%	136,823.82	8,058.18	0.00	0.00
29 Flexibility	74,991.07	0.00	N/A	0.00%	74,991.07	0.00	0.00	0.00
61 Building Reserve	702,926.40	0.00	N/A	0.00%	537,556.40	113,270.00	52,100.00	3.70
Total of All Funds	14,028,659.62	1,343,033.32			1,884,254.63	9,844,038.26	2,300,366.73	163.45

50 Debt Service **Tax Jurisdiction**								
0023	343,017.52	0.00	20-9-438	0.00%	0.00	343,017.55	0.00	0.00

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARDIN K-6	996 *
E3	FORT SMITH K-6	28 *
M1	HARDIN 7-8	308 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,860,900.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	446,915.84
D.	At Risk Student	(I-D)	168,841.83
E.	Indian Education For All	(I-E)	31,008.96
F.	American Indian Achievement Gap	(I-F)	243,885.00
G.	Data For Achievement	(I-G)	29,690.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	302,991.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	91,066.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,367
B.	BASE Budget Limit	(II-B)	8,192,520.75
C.	Maximum Budget Limit	(II-C)	10,092,964.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,931.27
E.	Adopted Budget	(II-E)	9,220,452.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,254,418.67
H.	Maximum Budget Limit	(II-H)	10,163,685.79
I.	Highest Budget Without a Vote	(II-I)	9,282,349.94
J.	Highest Budget	(II-J)	10,163,685.79
K.	Highest Voted Amount	(II-K)	881,335.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,282,349.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		789,430.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		789,430.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,282,349.94
1.	BASE Budget Limit	(V-A1)	8,254,418.67	
2.	Over-BASE Budget	(V-A2)	1,027,931.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,860,900.10
1.	Direct State Aid Paid By State	(V-B1)	3,860,900.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		446,915.84
D.	At Risk Student	(V-D)		168,841.83
E.	Indian Education For All	(V-E)		31,008.96
F.	American Indian Achievement Gap	(V-F)		243,885.00
G.	Data For Achievement	(V-G)		29,690.28
H.	Special Education Allowable Cost Payment	(V-H)		302,991.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31.58
1.	Actual Non-Levy Revenue	(V-J1)	31.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,170,153.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,745,639.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	424,513.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,254,418.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,931.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,931.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		73.05
1.	District Property Tax Levy Mills	(V-U1)	73.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

01 General Fund

Adopted Budget	0001	9,282,349.94

Budget Uses

Expenditure Budget	0002	9,282,349.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,860,900.10
Quality Educator	3111	446,915.84
At Risk Student	3112	168,841.83
Indian Education For All	3113	31,008.96
American Indian Achievement Gap	3114	243,885.00
State Special Education Allowable Cost Payment to Districts	3115	302,991.74
Data For Achievement	3116	29,690.28
State - Guaranteed Tax Base Aid	3120	2,745,639.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	424,513.44		
Over-BASE Levy	1110(c)	1,027,931.27		
District Tax Levy			1110	1,452,444.71
Total Estimated Revenues to Fund Adopted Budget			0004	9,282,349.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,085,000.00

Budget Uses

Expenditure Budget	0002	1,085,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	409,333.02
Contingency	0006	40,933.30
Over-Schedule	0011	634,733.68
Fund Balance for Budget	TFS48	191,352.53
Operating Reserve	0961	191,352.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	225,133.16
State - On-Schedule Transportation Reimbursement	3210	225,133.16
District Tax Levy	1110	634,733.68
District Mills	999	45.11
Total Estimated Revenues to Fund Adopted Budget	0004	1,085,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	878,510.21

Budget Uses

Expenditure Budget	0002	878,510.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	781,792.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	781,792.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	96,717.96
District Mills	999	6.87
Total Estimated Revenues to Fund Adopted Budget	0004	878,510.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird All American	2021	87,187.00	17,437.40	17,437.40	17,437.40
2020 Thomas Bus (Bulldog)	2020	146,565.00	58,626.00	29,313.00	29,313.00
2020 Thomas Bus	2019	69,630.00	41,778.00	13,926.00	13,926.00
2018 Thomas 84 Passenger bus Modle 141YS	2017	105,562.50	105,562.50	21,112.50	21,112.50
2015 Thomas EFX 84-passenger #1	2015	74,645.25	104,503.35	14,929.05	7,464.53
2015 Thomas EFX 84-passenger 22-4576B	2015	74,645.25	104,503.35	14,929.05	7,464.53
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2006 Bluebird All American	2011	69,500.00	104,250.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	83,027.50	124,541.25	N/A	NA
2011 Thomas bus - handicap - MVP-EF - 40-passenger	2010	101,819.00	152,728.50	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	60,456.67	90,685.01	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	58,333.33	87,500.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1999 IHC	2000	25,914.50	38,871.75	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
Total					96,717.96

Budget Report
FY 2023
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-69128430

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,415.72
Unreserved Fund Balance Reappropriated	0970	1,415.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,584.28
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,785,000.00

Budget Uses

Expenditure Budget	0002	1,785,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	699,461.47
Operating Reserve	0961	357,000.00
Unreserved Fund Balance Reappropriated	0970	342,461.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,442,538.53
Total Estimated Revenues to Fund Adopted Budget	0004	1,785,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,463.90
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	9,213.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,786.10
District Mills	999	0.41
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	144,882.00

Budget Uses

Expenditure Budget	0002	144,882.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,823.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,823.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,058.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	144,882.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

29 Flexibility Fund

Adopted Budget	0001	74,991.07

Budget Uses

Expenditure Budget	0002	74,991.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,991.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,991.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,991.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

50 Debt Service Fund

0023

Taxable Value		10,903,468.00
Adopted Budget	0001	343,017.52

Budget Uses

Expenditure Budget	0002	190,456.34
Add To Fund Balance	0003	152,561.18
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,442,054.21
Fund Balance In Sinking Fund	0960	2,442,054.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,327.66
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	334,689.89
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	343,017.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.03

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	3,171,750.00	698,524.02	189,906.34	0.00	550.00
Total Bond Requirements							190,456.34
Total Debt Service Requirements						0002	190,456.34

Budget Report
FY 2023

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-69128430

61 Building Reserve Fund

Adopted Budget		0001	702,926.40

Budget Uses

Expenditure Budget		0002	702,926.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	537,556.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	537,556.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	113,270.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	52,100.00	
District Tax Levy		1110	52,100.00
District Mills		999	3.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.70
Total Estimated Revenues to Fund Adopted Budget		0004	702,926.40

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	536	17,807,320

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melvin Ware

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,571,713.45	522,243.28	10%	11.42%	209,625.60	3,716,397.84	645,690.01	36.25
10 Transportation	430,000.00	48,745.98	20%	11.34%	0.00	245,738.49	184,261.51	10.35
11 Bus Depreciation Reserve	1,426,589.75	0.00	N/A	0.00%	1,350,216.29	39,313.00	37,060.46	2.08
13 Tuition	35,000.00		N/A		1,163.18	3,190.00	30,646.82	1.72
14 Retirement	600,000.00	120,000.00	20%	20.00%	234,174.91	365,825.09		
17 Adult Education	45,000.00	15,750.00	35%	35.00%	23,343.43	6,505.00	15,151.57	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	189,960.11	0.00	N/A	0.00%	186,097.09	3,863.02	0.00	0.00
29 Flexibility	1,770,353.18	0.00	N/A	0.00%	1,770,353.18	0.00	0.00	0.00
61 Building Reserve	573,556.25	0.00	N/A	0.00%	485,652.25	59,554.00	28,350.00	1.59
Total of All Funds	9,642,172.74	706,739.26			4,260,625.93	4,440,386.44	941,160.37	52.84

50 Debt Service **Tax Jurisdiction**								
1189	801,242.31	0.00	20-9-438	0.00%	0.00	689,019.69	112,222.62	6.30

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARDIN HS 9-12 536

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,946,500.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,237.55
D.	At Risk Student	(I-D)	55,914.61
E.	Indian Education For All	(I-E)	12,478.08
F.	American Indian Achievement Gap	(I-F)	100,302.00
G.	Data For Achievement	(I-G)	11,947.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,963.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	76,679.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	528
B.	BASE Budget Limit	(II-B)	3,788,431.63
C.	Maximum Budget Limit	(II-C)	4,691,172.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,989.75
E.	Adopted Budget	(II-E)	4,193,421.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,957,098.10
H.	Maximum Budget Limit	(II-H)	4,893,393.56
I.	Highest Budget Without a Vote	(II-I)	4,571,713.45
J.	Highest Budget	(II-J)	4,893,393.56
K.	Highest Voted Amount	(II-K)	321,680.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,571,713.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		457,171.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		65,071.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	65,071.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		209,625.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	209,625.60	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		731,868.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,571,713.45
1.	BASE Budget Limit	(V-A1)	3,957,098.10	
2.	Over-BASE Budget	(V-A2)	614,615.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,946,500.39
1.	Direct State Aid Paid By State	(V-B1)	1,946,500.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,237.55
D.	At Risk Student	(V-D)		55,914.61
E.	Indian Education For All	(V-E)		12,478.08
F.	American Indian Achievement Gap	(V-F)		100,302.00
G.	Data For Achievement	(V-G)		11,947.44
H.	Special Education Allowable Cost Payment	(V-H)		108,963.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		304,121.04
1.	Actual Non-Levy Revenue	(V-J1)	32.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	304,089.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,276,633.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,035,933.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	240,700.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,957,098.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		209,625.60
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	209,625.60	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,989.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		614,615.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.51
U.	Over-BASE Mills	(V-U)		22.74
1.	District Property Tax Levy Mills	(V-U1)	22.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

01 General Fund

Adopted Budget	0001	4,571,713.45

Budget Uses

Expenditure Budget	0002	4,571,713.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	209,625.60
Direct State Aid	3110	1,946,500.39
Quality Educator	3111	140,237.55
At Risk Student	3112	55,914.61
Indian Education For All	3113	12,478.08
American Indian Achievement Gap	3114	100,302.00
State Special Education Allowable Cost Payment to Districts	3115	108,963.44
Data For Achievement	3116	11,947.44
State - Guaranteed Tax Base Aid	3120	1,035,933.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	304,089.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	240,700.26		
Over-BASE Levy	1110(c)	404,989.75		
District Tax Levy			1110	645,690.01
Total Estimated Revenues to Fund Adopted Budget			0004	4,571,713.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	167,529.54
Contingency	0006	16,752.95
Over-Schedule	0011	245,717.51
Fund Balance for Budget	TFS48	48,745.98
Operating Reserve	0961	48,745.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	61,456.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	92,141.24
State - On-Schedule Transportation Reimbursement	3210	92,141.25
District Tax Levy	1110	184,261.51
District Mills	999	10.35
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,426,589.75

Budget Uses

Expenditure Budget	0002	1,426,589.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,350,216.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,350,216.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	39,313.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,060.46
District Mills	999	2.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,426,589.75

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird All American	2021	29,063.00	5,812.60	5,812.60	5,812.60
2020 Thomas Bus (Bulldog)	2020	48,855.00	19,542.00	9,771.00	9,771.00
2013 Chevrolet 14 Passenger Express Cutaway Bus	2019	12,500.00	7,500.00	2,500.00	2,500.00
2020 Thomas Bus	2019	34,815.00	20,889.00	6,963.00	6,963.00
20418 Thomas 84 Passenger Bus Model 141YS	2017	35,187.50	28,150.00	7,037.50	7,037.50
2015 Thomas EFX 84-passenger 22-4576B	2015	24,881.75	34,834.45	4,976.35	2,488.18
2015 Thomas EFX 84-passenger 22-4577B	2015	24,881.75	34,834.45	4,976.35	2,488.18
2007 Prevost 55-passenger	2014	269,980.00	404,970.00	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	17,405.50	26,108.25	N/A	NA
56 Passenger Prevost Charter	2011	160,500.00	240,750.00	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	30,228.33	45,342.50	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	29,166.67	43,750.01	N/A	NA
1996 Prevost H345	2005	140,000.00	210,000.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
1999 IHC	1999	25,914.50	38,871.75	N/A	NA
Total					37,060.46

Budget Report
FY 2023
02 Big Horn
1189 Hardin H S

Submit ID: 1189-25813230

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,163.18
Unreserved Fund Balance Reappropriated	0970	1,163.18

Estimated Funding Sources

Coal Gross Proceeds	1123	3,190.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,646.82
District Mills	999	1.72
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	354,174.91
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	234,174.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	365,825.09
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,093.43
Operating Reserve	0961	15,750.00
Unreserved Fund Balance Reappropriated	0970	23,343.43

Estimated Funding Sources

Coal Gross Proceeds	1123	6,005.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,151.57
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

28 Technology Fund

Adopted Budget	0001	189,960.11

Budget Uses

Expenditure Budget	0002	189,960.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,097.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,097.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,863.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	189,960.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

29 Flexibility Fund

Adopted Budget	0001	1,770,353.18

Budget Uses

Expenditure Budget	0002	1,770,353.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,770,353.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,770,353.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,770,353.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

50 Debt Service Fund

1189

Taxable Value		17,803,243.00
Adopted Budget	0001	801,242.31

Budget Uses

Expenditure Budget	0002	395,492.31
Add To Fund Balance	0003	405,750.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,892,031.72
Fund Balance In Sinking Fund	0960	5,892,031.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	209,512.00
Interest Earnings	1510	73,757.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	405,750.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,222.62
Jurisdiction Mills	999	6.30
Total Estimated Revenues to Fund Adopted Budget	0004	801,242.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	06/15/2011	06/15/2026	7,500,000.00	1,822,042.15	394,992.31	0.00	500.00
Total Bond Requirements							395,492.31
Total Debt Service Requirements						0002	395,492.31

Budget Report
FY 2023

02 Big Horn

1189 Hardin H S

Submit ID: 1189-25813230

61 Building Reserve Fund

Adopted Budget		0001	573,556.25

Budget Uses

Expenditure Budget		0002	573,556.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	485,652.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	485,652.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	14,824.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,730.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,350.00	
District Tax Levy		1110	28,350.00
District Mills		999	1.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.59
Total Estimated Revenues to Fund Adopted Budget		0004	573,556.25

Budget Report
FY 2023

03 Blaine

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Submit ID: 0030-58701733

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	467	N/A	3,707,366

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: Johnathan Walker

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

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Submit ID: 0030-58701733

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,137,267.32	213,005.30	10%	6.79%	0.00	3,019,509.39	117,757.93	31.75
10 Transportation	232,000.00	46,400.00	20%	20.00%	30,736.32	100,447.51	100,816.17	27.19
11 Bus Depreciation Reserve	191,871.81	0.00	N/A	0.00%	154,565.44	400.00	36,906.37	9.95
13 Tuition	4,000.00		N/A		928.03	5.00	3,066.97	0.83
14 Retirement	690,000.00	138,000.00	20%	20.00%	12,651.02	677,348.98		
17 Adult Education	1,000.00	0.00	35%	0.00%	422.52	577.48	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,600.00	0.00	N/A	0.00%	7,467.97	3,132.03	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	65,380.00	0.00	N/A	0.00%	0.00	44,730.00	20,650.00	5.57
Total of All Funds	4,332,119.13	397,405.30			206,771.30	3,846,150.39	279,197.44	75.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

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Submit ID: 0030-58701733

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLEM K-6	363
M1	HARLEM 7-8	104

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,394,952.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	161,371.62
D.	At Risk Student	(I-D)	42,487.88
E.	Indian Education For All	(I-E)	10,871.76
F.	American Indian Achievement Gap	(I-F)	101,218.00
G.	Data For Achievement	(I-G)	10,409.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	217,754.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,732.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,006.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	458
B.	BASE Budget Limit	(II-B)	2,963,075.93
C.	Maximum Budget Limit	(II-C)	3,679,644.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,963,075.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,137,267.32
H.	Maximum Budget Limit	(II-H)	3,906,299.51
I.	Highest Budget Without a Vote	(II-I)	3,137,267.32
J.	Highest Budget	(II-J)	3,906,299.51
K.	Highest Voted Amount	(II-K)	769,032.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,137,267.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		213,005.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		213,005.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,137,267.32
1.	BASE Budget Limit	(V-A1)	3,137,267.32	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,394,952.63
1.	Direct State Aid Paid By State	(V-B1)	1,394,952.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		161,371.62
D.	At Risk Student	(V-D)		42,487.88
E.	Indian Education For All	(V-E)		10,871.76
F.	American Indian Achievement Gap	(V-F)		101,218.00
G.	Data For Achievement	(V-G)		10,409.43
H.	Special Education Allowable Cost Payment	(V-H)		217,754.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		753.33
1.	Actual Non-Levy Revenue	(V-J1)	753.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,197,448.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,079,690.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	117,757.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,137,267.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

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Submit ID: 0030-58701733

01 General Fund

Adopted Budget	0001	3,137,267.32

Budget Uses

Expenditure Budget	0002	3,137,267.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,394,952.63
Quality Educator	3111	161,371.62
At Risk Student	3112	42,487.88
Indian Education For All	3113	10,871.76
American Indian Achievement Gap	3114	101,218.00
State Special Education Allowable Cost Payment to Districts	3115	217,754.24
Data For Achievement	3116	10,409.43
State - Guaranteed Tax Base Aid	3120	1,079,690.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	753.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	117,757.93		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	117,757.93
Total Estimated Revenues to Fund Adopted Budget			0004	3,137,267.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	232,000.00

Budget Uses

Expenditure Budget	0002	232,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	90,885.48
Contingency	0006	9,088.55
Over-Schedule	0011	132,025.97
Fund Balance for Budget	TFS48	77,136.32
Operating Reserve	0961	46,400.00
Unreserved Fund Balance Reappropriated	0970	30,736.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	373.48
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,987.01
State - On-Schedule Transportation Reimbursement	3210	49,987.02
District Tax Levy	1110	100,816.17
District Mills	999	27.19
Total Estimated Revenues to Fund Adopted Budget	0004	232,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

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Submit ID: 0030-58701733

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	191,871.81

Budget Uses

Expenditure Budget	0002	191,871.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	154,565.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154,565.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	36,906.37
District Mills	999	9.95
Total Estimated Revenues to Fund Adopted Budget	0004	191,871.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird 84 Passenger Bus	2021	100,100.00	0.00	20,020.00	5,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	11,700.00	5,850.00	5,850.00
24-4220B 1998 Blue Bird 83 Pass Bus	2019	5,795.00	2,318.00	1,159.00	1,159.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	80,823.23	8,164.55	16,164.65	3,511.36
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	5,530.45	12,890.00	4,530.45
24-7647A 2016 Blue Bird Charter Conversion	2016	112,033.90	39,676.99	22,406.78	2,406.78
24-468 2016 Blue Bird 83 Pass Bus #3	2015	70,840.00	20,852.98	14,168.00	1,342.49
24-388 2014 Integrated RE S 84 Pass Bus #7	2013	80,780.45	13,022.72	16,156.09	0.00
24-3047A 2013 International 78 Pass Bus	2012	71,862.00	35,944.80	14,372.40	0.00
24-321 2009 ICRP International 84/78 Pass Bus #2	2009	104,039.53	48,114.64	20,807.91	5,807.91
24-509 2007 Intl 71 Pass Bus #5	2007	53,530.21	61,906.27	10,706.04	706.04
24-503 2006 Intl 71 Pass Bus #1	2006	50,241.45	68,369.84	10,048.29	6,992.34
24-447 2003 Bluebird 84 Pass Bus # 4	2003	63,475.00	95,212.50	N/A	NA
Total					37,306.37

Budget Report
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03 Blaine
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13 Tuition Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	928.03
Unreserved Fund Balance Reappropriated	0970	928.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,066.97
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

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Submit ID: 0030-58701733

14 Retirement Fund

Adopted Budget	0001	690,000.00

Budget Uses

Expenditure Budget	0002	690,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	150,651.02
Operating Reserve	0961	138,000.00
Unreserved Fund Balance Reappropriated	0970	12,651.02

Estimated Funding Sources

Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	676,998.98
Total Estimated Revenues to Fund Adopted Budget	0004	690,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	422.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	422.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	572.48
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58701733

28 Technology Fund

Adopted Budget	0001	10,600.00

Budget Uses

Expenditure Budget	0002	10,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,467.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,467.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	69.35
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,062.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58701733

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58701733

61 Building Reserve Fund

Adopted Budget		0001	65,380.00

Budget Uses

Expenditure Budget		0002	65,380.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,730.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,650.00	
District Tax Levy		1110	20,650.00
District Mills		999	5.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.57
Total Estimated Revenues to Fund Adopted Budget		0004	65,380.00

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	180	4,327,380

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: Johnathan Walker

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,578,610.09	142,720.69	10%	9.04%	0.00	1,504,344.98	74,265.11	17.17
10 Transportation	117,000.00	23,400.00	20%	20.00%	7,647.18	36,371.53	72,981.29	16.87
11 Bus Depreciation Reserve	82,068.49	0.00	N/A	0.00%	63,271.18	200.00	18,597.31	4.30
13 Tuition	8,000.00		N/A		1,684.09	5.00	6,310.91	1.46
14 Retirement	320,000.00	64,000.00	20%	20.00%	61,345.28	258,654.72		
17 Adult Education	1,000.00	0.00	35%	0.00%	465.71	534.29	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,500.00	0.00	N/A	0.00%	3,936.10	1,563.90	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	34,030.00	0.00	N/A	0.00%	0.00	23,330.00	10,700.00	2.47
Total of All Funds	2,146,208.58	230,120.69			138,349.54	1,825,004.42	182,854.62	42.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLEM HS 9-12 180

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	760,131.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,142.05
D.	At Risk Student	(I-D)	16,469.49
E.	Indian Education For All	(I-E)	4,190.40
F.	American Indian Achievement Gap	(I-F)	38,930.00
G.	Data For Achievement	(I-G)	4,012.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	65,566.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,147.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,334.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,481,034.86
C.	Maximum Budget Limit	(II-C)	1,834,658.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,481,034.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,578,610.09
H.	Maximum Budget Limit	(II-H)	1,963,541.90
I.	Highest Budget Without a Vote	(II-I)	1,578,610.09
J.	Highest Budget	(II-J)	1,963,541.90
K.	Highest Voted Amount	(II-K)	384,931.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,578,610.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,720.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,720.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,578,610.09
1.	BASE Budget Limit	(V-A1)	1,578,610.09	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		760,131.55
1.	Direct State Aid Paid By State	(V-B1)	760,131.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,142.05
D.	At Risk Student	(V-D)		16,469.49
E.	Indian Education For All	(V-E)		4,190.40
F.	American Indian Achievement Gap	(V-F)		38,930.00
G.	Data For Achievement	(V-G)		4,012.20
H.	Special Education Allowable Cost Payment	(V-H)		65,566.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		728.43
1.	Actual Non-Levy Revenue	(V-J1)	728.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		629,439.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	555,174.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	74,265.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,578,610.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.17
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

01 General Fund

Adopted Budget	0001	1,578,610.09

Budget Uses

Expenditure Budget	0002	1,578,610.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	760,131.55
Quality Educator	3111	59,142.05
At Risk Student	3112	16,469.49
Indian Education For All	3113	4,190.40
American Indian Achievement Gap	3114	38,930.00
State Special Education Allowable Cost Payment to Districts	3115	65,566.08
Data For Achievement	3116	4,012.20
State - Guaranteed Tax Base Aid	3120	555,174.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	728.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	74,265.11		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	74,265.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,578,610.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

10 Transportation Fund

Adopted Budget	0001	117,000.00

Budget Uses

Expenditure Budget	0002	117,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	81,800.00
Fund Balance for Budget	TFS48	31,047.18
Operating Reserve	0961	23,400.00
Unreserved Fund Balance Reappropriated	0970	7,647.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	171.53
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,600.00
State - On-Schedule Transportation Reimbursement	3210	17,600.00
District Tax Levy	1110	72,981.29
District Mills	999	16.87
Total Estimated Revenues to Fund Adopted Budget	0004	117,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	82,068.49

Budget Uses

Expenditure Budget	0002	82,068.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,271.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,271.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,597.31
District Mills	999	4.30
Total Estimated Revenues to Fund Adopted Budget	0004	82,068.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird 84 Passenger Bus	2021	42,900.00	0.00	8,580.00	225.22
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	5,850.00	5,850.00	0.00
24-4220B 1998 Blue Bird 83 Pass Bus	2019	3,705.00	2,223.00	741.00	741.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	30,852.82	6,170.56	6,170.56	0.00
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	1,000.00	12,890.00	0.00
24-7647A 2016 Blue Bird Charter Conversion	2016	69,426.10	3,000.00	13,885.22	0.00
24-468 2016 Blue Bird 83 Pass Bus #3	2015	55,660.00	4,000.00	11,132.00	0.00
24-388 2014 Integrated RE S 84 Pass Bus #7	2013	41,614.17	14,322.83	8,322.83	0.00
24-3047A 2013 International 78 Pass Bus	2012	47,908.00	22,270.22	9,581.60	0.00
24-321 2009 ICRP International 84/78 Pass Bus #2	2009	104,039.53	83,688.73	20,807.91	15,807.91
24-509 2007 Intl 71 Pass Bus	2007	23,000.00	32,676.82	4,600.00	1,823.18
24-447 2003 Bluebird 84 Pass Bus	2003	27,202.00	40,803.00	N/A	NA
Total					18,597.31

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,684.09
Unreserved Fund Balance Reappropriated	0970	1,684.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,310.91
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,345.28
Operating Reserve	0961	64,000.00
Unreserved Fund Balance Reappropriated	0970	61,345.28

Estimated Funding Sources

Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	258,404.72
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	465.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	465.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	529.29
Interest Earnings	1510	5.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,500.00

Budget Uses

Expenditure Budget	0002	5,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,936.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,936.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	22.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,541.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0031 Harlem H S

Submit ID: 0031-86203344

61 Building Reserve Fund

Adopted Budget		0001	34,030.00

Budget Uses

Expenditure Budget		0002	34,030.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,330.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,700.00	
District Tax Levy		1110	10,700.00
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	34,030.00

Budget Report
FY 2023

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-45990251

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 226	* 63	13,445,875

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Lewis

(Signature) (Date)

Chairperson, School Trustees: James Lane

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-45990251

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,879,375.65	371,952.75	10%	12.92%	62,754.59	1,625,777.60	1,190,843.46	88.56
10 Transportation	340,000.00	64,719.90	20%	19.04%	0.00	86,750.05	253,249.95	18.83
11 Bus Depreciation Reserve	449,584.29	0.00	N/A	0.00%	390,234.29	0.00	59,350.00	4.41
13 Tuition	177,088.90		N/A		27,768.66	0.00	149,320.24	11.11
14 Retirement	460,000.00	92,000.00	20%	20.00%	12,687.54	447,312.46		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	39,616.73	850.00	9,533.27	0.71
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,612.48	4,961.06	N/A	11.12%	0.00	2,178.91	42,433.57	3.16
29 Flexibility	72,082.40	0.00	N/A	0.00%	72,082.40	0.00	0.00	0.00
61 Building Reserve	62,230.00	7,949.44	N/A	12.77%	0.00	15,147.52	47,082.48	3.50
Total of All Funds	4,534,973.72	559,083.15			605,144.21	2,178,016.54	1,751,812.97	130.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-45990251

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLOWTON K-6	188 *
M1	HARLOWTON 7-8	38 *
H1	HARLOWTON HS 9-12	63 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,067,759.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,788.30
D.	At Risk Student	(I-D)	19,196.17
E.	Indian Education For All	(I-E)	6,727.92
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	6,441.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	125,405.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,975.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,595.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,454.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	293
B.	BASE Budget Limit	(II-B)	2,229,076.52
C.	Maximum Budget Limit	(II-C)	2,752,205.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	634,417.61
E.	Adopted Budget	(II-E)	2,863,494.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,231,977.37
H.	Maximum Budget Limit	(II-H)	2,758,505.30
I.	Highest Budget Without a Vote	(II-I)	2,879,375.65
J.	Highest Budget	(II-J)	2,879,375.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,879,375.65

Budget Report
FY 2023

54 Wheatland

Submit ID: 0946-45990251

0946 Harlowton K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		287,937.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		84,015.18
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	84,015.18	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		62,754.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	62,754.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		434,707.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	99,544.96	25,860.22	125,405.18
B.	Special Education RSBG to Coop	10,824.66	3,150.84	13,975.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	44,147.85	11,604.42	55,752.27

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,407,080.90	479,965.50	1,887,046.40
		1,574,304.90	814,418.50	2,388,723.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	555,729.63	287,489.73	843,219.36
H.	Special Education in BASE@40%	44,147.85	11,604.42	55,752.27
I.	Subsidized BASE Amount	599,877.48	299,094.15	898,971.63
J.	Subsidized BASE Ratio	67%	33%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,879,375.65
1.	BASE Budget Limit	(V-A1)	2,231,977.37	
2.	Over-BASE Budget	(V-A2)	647,398.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,067,759.36
1.	Direct State Aid Paid By State	(V-B1)	1,067,759.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,788.30
D.	At Risk Student	(V-D)		19,196.17
E.	Indian Education For All	(V-E)		6,727.92
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		6,441.81

H.	Special Education Allowable Cost Payment	(V-H)		125,405.18
I.	Remaining Fund Balance Available	(V-I)		62,754.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,649.35
1.	Actual Non-Levy Revenue	(V-J1)	1,649.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		834,567.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	291,122.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	543,445.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,231,977.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		647,398.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		647,398.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.57
T.	BASE Mills - High School	(V-T)		13.84
U.	Over-BASE Mills	(V-U)		48.15
1.	District Property Tax Levy Mills	(V-U1)	48.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-45990251

01 General Fund

Adopted Budget	0001	2,879,375.65

Budget Uses

Expenditure Budget	0002	2,879,375.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	62,754.59
Direct State Aid	3110	1,067,759.36
Quality Educator	3111	106,788.30
At Risk Student	3112	19,196.17
Indian Education For All	3113	6,727.92
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	125,405.18
Data For Achievement	3116	6,441.81
State - Guaranteed Tax Base Aid	3120	291,122.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	358.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,291.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	543,445.18		
Over-BASE Levy	1110(c)	647,398.28		
District Tax Levy			1110	1,190,843.46
Total Estimated Revenues to Fund Adopted Budget			0004	2,879,375.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,863.68
Contingency	0006	7,886.37
Over-Schedule	0011	253,249.95
Fund Balance for Budget	TFS48	64,719.90
Operating Reserve	0961	64,719.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,375.02
State - On-Schedule Transportation Reimbursement	3210	43,375.03
District Tax Levy	1110	253,249.95
District Mills	999	18.83
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	449,584.29

Budget Uses

Expenditure Budget	0002	449,584.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	390,234.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	390,234.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,350.00
District Mills	999	4.41
Total Estimated Revenues to Fund Adopted Budget	0004	449,584.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Cruiser #22	2022	160,750.00	0.00	32,150.00	32,150.00
2019 Bluebird bus #19	2018	136,000.00	81,600.00	27,200.00	27,200.00
2015 Bluebird bus #15	2014	128,750.00	193,125.00	N/A	NA
2012 Blue Bird bus #12	2012	129,200.00	193,800.00	N/A	NA
2009 Blue Bird cruiser	2009	139,000.00	208,500.00	N/A	NA
2005 Bluebird Bus #5	2005	69,500.00	104,250.00	N/A	NA
Total					59,350.00

13 Tuition Fund

Adopted Budget	0001	177,088.90

Budget Uses

Expenditure Budget	0002	177,088.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,768.66
Unreserved Fund Balance Reappropriated	0970	27,768.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	149,320.24
District Mills	999	11.11
Total Estimated Revenues to Fund Adopted Budget	0004	177,088.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	460,000.00

Budget Uses

Expenditure Budget	0002	460,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,687.54
Operating Reserve	0961	92,000.00
Unreserved Fund Balance Reappropriated	0970	12,687.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	447,312.46
Total Estimated Revenues to Fund Adopted Budget	0004	460,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,116.73
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	39,616.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	850.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,533.27
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,612.48

Budget Uses

Expenditure Budget	0002	44,612.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,961.06
Operating Reserve	0961	4,961.06
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,178.91
District Tax Levy	1110	42,433.57
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	44,612.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	72,082.40

Budget Uses

Expenditure Budget	0002	72,082.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,082.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,082.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,082.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-45990251

61 Building Reserve Fund

Adopted Budget		0001	62,230.00

Budget Uses

Expenditure Budget		0002	62,230.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,949.44
Operating Reserve		0961	7,949.44
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,147.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	47,082.48	
District Tax Levy		1110	47,082.48
District Mills		999	3.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.50
Total Estimated Revenues to Fund Adopted Budget		0004	62,230.00

Budget Report
FY 2023

28 Madison

Submit ID: 0543-55934828

0543 Harrison K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	68	*	32	3,323,362

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Doreen Young

(Signature) (Date)

Chairperson, School Trustees: Ann Hokanson

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
28 Madison
0543 Harrison K-12 Schools

Submit ID: 0543-55934828

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,274,195.52	121,892.97	10%	9.57%	0.00	871,262.42	402,933.10	121.25
10 Transportation	199,000.00	39,800.00	20%	20.00%	124,632.66	38,190.02	36,177.32	10.89
11 Bus Depreciation Reserve	231,924.27	0.00	N/A	0.00%	195,873.55	0.00	36,050.72	10.85
13 Tuition	25,120.65		N/A		25,120.65	0.00	0.00	0.00
14 Retirement	192,000.00	37,000.00	20%	19.27%	41,792.30	150,207.70		
17 Adult Education	8,215.68	0.00	35%	0.00%	8,215.68	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,263.29	0.00	N/A	0.00%	262.89	1,000.40	5,000.00	1.50
29 Flexibility	3,971.87	0.00	N/A	0.00%	3,971.87	0.00	0.00	0.00
61 Building Reserve	185,008.42	0.00	N/A	0.00%	119,008.42	28,153.05	37,846.95	11.39
Total of All Funds	2,125,699.70	198,692.97			518,878.02	1,088,813.59	518,008.09	155.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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0543 Harrison K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARRISON K-6	52
M1	HARRISON 7-8	16
H1	HARRISON HS 9-12	32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	526,369.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,705.28
D.	At Risk Student	(I-D)	2,674.16
E.	Indian Education For All	(I-E)	2,328.00
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	2,229.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,270.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,929.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,735.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,058.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	1,010,021.22
C.	Maximum Budget Limit	(II-C)	1,257,534.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	205,993.93
E.	Adopted Budget	(II-E)	1,216,015.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,024,763.62
H.	Maximum Budget Limit	(II-H)	1,274,195.52
I.	Highest Budget Without a Vote	(II-I)	1,230,757.55
J.	Highest Budget	(II-J)	1,274,195.52
K.	Highest Voted Amount	(II-K)	43,437.97
L.	Amount Approved on Ballot by Voters	(II-L)	43,437.98
M.	Adopted Budget	(II-M)	1,274,195.52

Budget Report
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0543 Harrison K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,892.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,892.97

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,534.43	5,735.94	18,270.37
B.	Special Education RSBG to Coop	3,455.76	1,473.78	4,929.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,396.08	2,883.89	9,279.96

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	431,842.80	244,040.00	675,882.80
		599,066.80	578,493.00	1,177,559.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	211,470.58	204,208.03	415,678.61
H.	Special Education in BASE@40%	6,396.08	2,883.89	9,279.96
I.	Subsidized BASE Amount	217,866.66	207,091.92	424,958.57
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,274,195.52
1.	BASE Budget Limit	(V-A1)	1,024,763.62	
2.	Over-BASE Budget	(V-A2)	249,431.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		526,369.23
1.	Direct State Aid Paid By State	(V-B1)	526,369.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,705.28
D.	At Risk Student	(V-D)		2,674.16
E.	Indian Education For All	(V-E)		2,328.00
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		2,229.00

H.	Special Education Allowable Cost Payment	(V-H)		18,270.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		640.96
	1. Actual Non-Levy Revenue	(V-J1)	640.96	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		424,317.62
	1. State - Guaranteed Tax Base Aid	(V-L1)	270,816.42	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	153,501.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,024,763.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		249,431.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		249,431.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.66
T.	BASE Mills - High School	(V-T)		15.54
U.	Over-BASE Mills	(V-U)		75.05
	1. District Property Tax Levy Mills	(V-U1)	75.05	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		121.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

28 Madison

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0543 Harrison K-12 Schools

01 General Fund

Adopted Budget	0001	1,274,195.52

Budget Uses

Expenditure Budget	0002	1,274,195.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	526,369.23
Quality Educator	3111	47,705.28
At Risk Student	3112	2,674.16
Indian Education For All	3113	2,328.00
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	18,270.37
Data For Achievement	3116	2,229.00
State - Guaranteed Tax Base Aid	3120	270,816.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	495.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	145.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	153,501.20		
Over-BASE Levy	1110(c)	249,431.90		
District Tax Levy			1110	402,933.10
Total Estimated Revenues to Fund Adopted Budget			0004	1,274,195.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	199,000.00

Budget Uses

Expenditure Budget	0002	199,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,718.20
Contingency	0006	3,471.82
Over-Schedule	0011	160,809.98
Fund Balance for Budget	TFS48	164,432.66
Operating Reserve	0961	39,800.00
Unreserved Fund Balance Reappropriated	0970	124,632.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,095.01
State - On-Schedule Transportation Reimbursement	3210	19,095.01
District Tax Levy	1110	36,177.32
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	199,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0543 Harrison K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	231,924.27

Budget Uses

Expenditure Budget	0002	231,924.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,873.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,873.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,050.72
District Mills	999	10.85
Total Estimated Revenues to Fund Adopted Budget	0004	231,924.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas	2020	90,845.00	0.00	18,169.00	0.00
International	2020	30,500.00	12,200.00	6,100.00	4,100.00
International 2	2020	30,500.00	12,200.00	6,100.00	4,100.00
Ford Expedition	2019	30,176.00	18,105.60	6,035.20	6,035.20
Ford Expedition #2	2019	33,998.00	20,398.80	6,799.60	6,799.60
Toyota Sienna	2019	31,519.00	18,911.40	6,303.80	4,303.80
Toyota Sienna #2	2019	26,891.12	16,134.66	5,378.22	5,378.22
2015 Collins	2015	53,339.28	74,675.02	10,667.86	5,333.90
International	2011	92,414.14	138,621.21	N/A	NA
Total					36,050.72

13 Tuition Fund

Adopted Budget	0001	25,120.65

Budget Uses

Expenditure Budget	0002	25,120.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,120.65
Unreserved Fund Balance Reappropriated	0970	25,120.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,120.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,792.30
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	41,792.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,207.70
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,215.68

Budget Uses

Expenditure Budget	0002	8,215.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,215.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,215.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,215.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,263.29

Budget Uses

Expenditure Budget	0002	6,263.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,000.40
District Tax Levy	1110	5,000.00
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	6,263.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

0543 Harrison K-12 Schools

Submit ID: 0543-55934828

29 Flexibility Fund

Adopted Budget	0001	3,971.87

Budget Uses

Expenditure Budget	0002	3,971.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,971.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,971.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,971.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

Submit ID: 0543-55934828

0543 Harrison K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

Submit ID: 0543-55934828

0543 Harrison K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	185,008.42

Budget Uses

Expenditure Budget		0002	185,008.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	119,008.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	119,008.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,153.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	12,846.95	
District Tax Levy		1110	37,846.95
District Mills		999	11.39
Building Reserve Voted Mills		0134	7.52
Building Reserve Permissive Mills		0135	3.87
Total Estimated Revenues to Fund Adopted Budget		0004	185,008.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	375,000.00	15	612	150,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,254	N/A	23,296,970

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Chris Wendland

(Signature) (Date)

Chairperson, School Trustees: Curtis Smeby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,159,892.09	836,102.46	10%	9.13%	0.00	6,670,890.62	2,489,001.47	106.86
10 Transportation	500,000.00	26,858.34	20%	5.37%	0.00	128,579.86	371,420.14	15.94
11 Bus Depreciation Reserve	363,708.81	0.00	N/A	0.00%	230,932.61	0.00	132,776.20	5.70
13 Tuition	12,057.53		N/A		106.63	0.00	11,950.90	0.51
14 Retirement	1,300,000.00	257,676.63	20%	19.82%	0.00	1,300,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	212,992.76	0.00	N/A	0.00%	92,992.76	7,213.07	112,786.93	4.84
29 Flexibility	481,194.57	0.00	N/A	0.00%	471,975.86	9,218.71	0.00	0.00
61 Building Reserve	895,787.67	0.00	N/A	0.00%	895,787.67	0.00	0.00	0.00
Total of All Funds	12,925,633.43	1,120,637.43			1,691,795.53	8,115,902.26	3,117,935.64	133.85

50 Debt Service **Tax Jurisdiction**								
0427	398,988.00	0.00	20-9-438	0.00%	98,828.90	0.00	300,159.10	12.88

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAVRE K-6	965
M1	HAVRE 7-8	289

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,616,681.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	360,254.72
D.	At Risk Student	(I-D)	67,435.27
E.	Indian Education For All	(I-E)	29,193.12
F.	American Indian Achievement Gap	(I-F)	74,196.00
G.	Data For Achievement	(I-G)	27,951.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	254,925.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	72,621.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,253
B.	BASE Budget Limit	(II-B)	7,143,592.75
C.	Maximum Budget Limit	(II-C)	8,868,093.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,731,210.53
E.	Adopted Budget	(II-E)	8,874,803.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,388,734.69
H.	Maximum Budget Limit	(II-H)	9,159,892.09
I.	Highest Budget Without a Vote	(II-I)	9,119,945.22
J.	Highest Budget	(II-J)	9,159,892.09
K.	Highest Voted Amount	(II-K)	39,946.87
L.	Amount Approved on Ballot by Voters	(II-L)	39,946.87
M.	Adopted Budget	(II-M)	9,159,892.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		836,102.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		836,102.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,159,892.09
1.	BASE Budget Limit	(V-A1)	7,388,734.69	
2.	Over-BASE Budget	(V-A2)	1,771,157.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,616,681.47
1.	Direct State Aid Paid By State	(V-B1)	3,616,681.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		360,254.72
D.	At Risk Student	(V-D)		67,435.27
E.	Indian Education For All	(V-E)		29,193.12
F.	American Indian Achievement Gap	(V-F)		74,196.00
G.	Data For Achievement	(V-G)		27,951.66
H.	Special Education Allowable Cost Payment	(V-H)		254,925.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,347.29
1.	Actual Non-Levy Revenue	(V-J1)	1,347.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,956,749.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,238,905.43	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	717,844.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,388,734.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,771,157.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,771,157.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		76.03
1.	District Property Tax Levy Mills	(V-U1)	76.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	9,159,892.09

Budget Uses

Expenditure Budget	0002	9,159,892.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,616,681.47
Quality Educator	3111	360,254.72
At Risk Student	3112	67,435.27
Indian Education For All	3113	29,193.12
American Indian Achievement Gap	3114	74,196.00
State Special Education Allowable Cost Payment to Districts	3115	254,925.66
Data For Achievement	3116	27,951.66
State - Guaranteed Tax Base Aid	3120	2,238,905.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,347.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	717,844.07		
Over-BASE Levy	1110(c)	1,771,157.40		
District Tax Levy			1110	2,489,001.47
Total Estimated Revenues to Fund Adopted Budget			0004	9,159,892.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	116,890.78
Contingency	0006	11,689.08
Over-Schedule	0011	371,420.14
Fund Balance for Budget	TFS48	26,858.34
Operating Reserve	0961	26,858.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,289.93
State - On-Schedule Transportation Reimbursement	3210	64,289.93
District Tax Levy	1110	371,420.14
District Mills	999	15.94
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	363,708.81

Budget Uses

Expenditure Budget	0002	363,708.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,932.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	230,932.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	132,776.20
District Mills	999	5.70
Total Estimated Revenues to Fund Adopted Budget	0004	363,708.81

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BUS # Replacement	2021	67,450.00	0.00	13,490.00	3,000.00
BUS# 20 Replacement	2021	67,450.00	0.00	13,490.00	6,745.00
Sped Bus Gas Fuel #3	2020	86,272.00	7,254.40	17,254.40	7,254.40
Blue Bird #7	2017	52,150.00	20,430.00	10,430.00	10,430.00
Blue Bird Bus #13	2017	52,150.00	20,430.00	10,430.00	10,430.00
BUS #30 MCI Coach	2015	140,435.00	31,174.00	28,087.00	8,087.00
BUS #12 MCI Coach	2014	56,450.00	21,580.00	11,290.00	11,290.00
BUS #15	2014	99,500.00	31,900.00	19,900.00	19,900.00
BUS #17	2014	98,750.00	5,000.00	19,750.00	0.00
BUS #23	2014	46,975.00	2,000.00	9,395.00	0.00
BUS #8	2014	98,750.00	24,750.00	19,750.00	9,750.00
BUS #10	2012	45,631.00	22,252.20	9,126.20	0.00
BUS #17	2012	47,337.00	26,934.80	9,467.40	9,467.40
BUS #18	2012	47,337.00	28,934.80	9,467.40	9,467.40
BUS #24	2012	46,975.00	28,185.00	9,395.00	2,395.00
BUS #22	2010	46,000.00	43,800.00	9,200.00	9,200.00
BUS #5	2010	42,595.00	25,557.00	8,519.00	0.00
Bus #6 MCI Coach	2010	134,000.00	91,200.00	26,800.00	6,800.00
BUS #9	2009	92,800.00	124,360.00	18,560.00	8,560.00
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #2	2007	75,700.00	113,550.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #11	2005	60,564.00	90,846.00	N/A	NA
BUS - MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #19	2003	59,798.00	89,697.00	N/A	NA
Total					132,776.20

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

13 Tuition Fund

Adopted Budget	0001	12,057.53

Budget Uses

Expenditure Budget	0002	12,057.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106.63
Unreserved Fund Balance Reappropriated	0970	106.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,950.90
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	12,057.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

14 Retirement Fund

Adopted Budget	0001	1,300,000.00

Budget Uses

Expenditure Budget	0002	1,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	257,676.63
Operating Reserve	0961	257,676.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	212,992.76

Budget Uses

Expenditure Budget	0002	212,992.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,992.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,992.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,213.07
District Tax Levy	1110	112,786.93
District Mills	999	4.84
Total Estimated Revenues to Fund Adopted Budget	0004	212,992.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

29 Flexibility Fund

Adopted Budget	0001	481,194.57

Budget Uses

Expenditure Budget	0002	481,194.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	471,975.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	471,975.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,218.71
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	481,194.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

50 Debt Service Fund

0427

Taxable Value		23,296,970.00
Adopted Budget	0001	398,988.00

Budget Uses

Expenditure Budget	0002	398,988.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,828.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,828.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	300,159.10
Jurisdiction Mills	999	12.88
Total Estimated Revenues to Fund Adopted Budget	0004	398,988.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	01/28/2014	06/30/2034	5,000,000.00	3,170,000.00	230,000.00	134,600.00	350.00
Total Bond Requirements							364,950.00

SIDs

Issue Type		Amount
Elementary		34,038.00
Total SID Requirements		34,038.00
Total Debt Service Requirements	0002	398,988.00

Budget Report
FY 2023

21 Hill

0427 Havre Elem

Submit ID: 0427-64623767

61 Building Reserve Fund

Adopted Budget		0001	895,787.67

Budget Uses

Expenditure Budget		0002	895,787.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	895,787.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	895,787.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	895,787.67

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	524	26,959,810

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Chris Wendland

(Signature) (Date)

Chairperson, School Trustees: Curtis Smeby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,874,131.04	449,110.41	10%	9.21%	0.00	3,370,265.59	1,503,865.45	55.79
10 Transportation	305,000.00	26,402.95	20%	8.66%	0.00	60,508.16	244,491.84	9.07
11 Bus Depreciation Reserve	347,231.69	0.00	N/A	0.00%	247,775.09	0.00	99,456.60	3.69
13 Tuition	6,510.40		N/A		2,693.63	0.00	3,816.77	0.14
14 Retirement	700,000.00	140,000.00	20%	20.00%	45,883.55	654,116.45		
17 Adult Education	52,470.00	18,364.50	35%	35.00%	29,599.94	0.00	22,870.06	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	146,353.21	0.00	N/A	0.00%	86,353.21	3,713.21	56,286.79	2.09
29 Flexibility	251,884.71	0.00	N/A	0.00%	223,179.91	28,704.80	0.00	0.00
61 Building Reserve	406,309.35	0.00	N/A	0.00%	406,309.35	0.00	0.00	0.00
Total of All Funds	7,089,890.40	633,877.86			1,041,794.68	4,117,308.21	1,930,787.51	71.63

50 Debt Service **Tax Jurisdiction**								
0428	252,024.50	0.00	20-9-438	0.00%	57,303.51	0.00	194,720.99	7.22

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HAVRE HS 9-12 524 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,906,971.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	155,615.04
D.	At Risk Student	(I-D)	15,043.96
E.	Indian Education For All	(I-E)	12,198.72
F.	American Indian Achievement Gap	(I-F)	26,106.00
G.	Data For Achievement	(I-G)	11,679.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,478.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	69,680.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	537
B.	BASE Budget Limit	(II-B)	3,790,022.11
C.	Maximum Budget Limit	(II-C)	4,717,691.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,065,152.03
E.	Adopted Budget	(II-E)	4,855,174.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,803,638.02
H.	Maximum Budget Limit	(II-H)	4,729,756.16
I.	Highest Budget Without a Vote	(II-I)	4,874,131.04
J.	Highest Budget	(II-J)	4,874,131.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,874,131.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		449,110.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		449,110.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,874,131.04
1.	BASE Budget Limit	(V-A1)	3,803,638.02	
2.	Over-BASE Budget	(V-A2)	1,070,493.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,906,971.73
1.	Direct State Aid Paid By State	(V-B1)	1,906,971.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		155,615.04
D.	At Risk Student	(V-D)		15,043.96
E.	Indian Education For All	(V-E)		12,198.72
F.	American Indian Achievement Gap	(V-F)		26,106.00
G.	Data For Achievement	(V-G)		11,679.96
H.	Special Education Allowable Cost Payment	(V-H)		121,478.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		717.54
1.	Actual Non-Levy Revenue	(V-J1)	717.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,553,826.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,120,454.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	433,372.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,803,638.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,070,493.02
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,070,493.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.08
U.	Over-BASE Mills	(V-U)		39.71
1.	District Property Tax Levy Mills	(V-U1)	39.71	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

01 General Fund

Adopted Budget	0001	4,874,131.04

Budget Uses

Expenditure Budget	0002	4,874,131.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,906,971.73
Quality Educator	3111	155,615.04
At Risk Student	3112	15,043.96
Indian Education For All	3113	12,198.72
American Indian Achievement Gap	3114	26,106.00
State Special Education Allowable Cost Payment to Districts	3115	121,478.24
Data For Achievement	3116	11,679.96
State - Guaranteed Tax Base Aid	3120	1,120,454.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	717.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	433,372.43		
Over-BASE Levy	1110(c)	1,070,493.02		
District Tax Levy			1110	1,503,865.45
Total Estimated Revenues to Fund Adopted Budget			0004	4,874,131.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,007.42
Contingency	0006	5,500.74
Over-Schedule	0011	244,491.84
Fund Balance for Budget	TFS48	26,402.95
Operating Reserve	0961	26,402.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,254.08
State - On-Schedule Transportation Reimbursement	3210	30,254.08
District Tax Levy	1110	244,491.84
District Mills	999	9.07
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	347,231.69

Budget Uses

Expenditure Budget	0002	347,231.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247,775.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247,775.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	99,456.60
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	347,231.69

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BUS # 20 replacement	2021	28,908.00	0.00	5,781.60	5,781.60
BUS # Make IC Model CE	2021	28,908.00	5,781.60	5,781.60	5,781.60
Sped Bus Gas Fuel #3	2020	36,974.00	0.00	7,394.80	0.00
Blue Bird Bus #7	2017	52,150.00	17,430.00	10,430.00	10,430.00
Blue Bird Bus#13	2017	52,150.00	17,430.00	10,430.00	10,430.00
BUS #16	2014	99,500.00	46,900.00	19,900.00	12,000.00
BUS #23	2014	98,750.00	14,000.00	19,750.00	7,184.60
BUS #10	2012	45,631.00	19,252.40	9,126.20	0.00
BUS #17	2012	47,337.00	19,934.80	9,467.40	9,467.40
BUS #18	2012	47,337.00	15,467.40	9,467.40	9,467.40
BUS #24	2012	46,975.00	19,790.00	9,395.00	4,395.00
BUS #22	2010	46,000.00	47,000.00	9,200.00	9,200.00
BUS #5	2010	42,595.00	39,076.00	8,519.00	8,519.00
BUS #6 MCI Coach	2010	134,000.00	138,500.00	26,800.00	6,800.00
BUS #21	2009	92,800.00	139,200.00	N/A	NA
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #1	2007	75,300.00	112,950.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #20	2005	60,564.00	90,846.00	N/A	NA
BUS #19	2003	51,603.00	77,404.50	N/A	NA
BUS MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #4	2000	37,132.00	55,698.00	N/A	NA
Total					99,456.60

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

13 Tuition Fund

Adopted Budget	0001	6,510.40

Budget Uses

Expenditure Budget	0002	6,510.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,693.63
Unreserved Fund Balance Reappropriated	0970	2,693.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,816.77
District Mills	999	0.14
Total Estimated Revenues to Fund Adopted Budget	0004	6,510.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,883.55
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	45,883.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	654,116.45
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

17 Adult Education Fund

Adopted Budget	0001	52,470.00

Budget Uses

Expenditure Budget	0002	52,470.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,964.44
Operating Reserve	0961	18,364.50
Unreserved Fund Balance Reappropriated	0970	29,599.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,870.06
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	52,470.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	146,353.21

Budget Uses

Expenditure Budget	0002	146,353.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,353.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,353.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,713.21
District Tax Levy	1110	56,286.79
District Mills	999	2.09
Total Estimated Revenues to Fund Adopted Budget	0004	146,353.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

29 Flexibility Fund

Adopted Budget	0001	251,884.71

Budget Uses

Expenditure Budget	0002	251,884.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	223,179.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	223,179.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	28,704.80
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	251,884.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

50 Debt Service Fund

0428

Taxable Value		26,959,810.00
Adopted Budget	0001	252,024.50

Budget Uses

Expenditure Budget	0002	252,024.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,303.51
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,303.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	194,720.99
Jurisdiction Mills	999	7.22
Total Estimated Revenues to Fund Adopted Budget	0004	252,024.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	01/28/2014	06/30/2029	2,600,000.00	1,190,000.00	175,000.00	54,912.50	350.00
Total Bond Requirements							230,262.50

SIDs

Issue Type		Amount
High School		21,762.00
Total SID Requirements		21,762.00
Total Debt Service Requirements	0002	252,024.50

Budget Report
FY 2023

21 Hill

0428 Havre H S

Submit ID: 0428-40653331

61 Building Reserve Fund

Adopted Budget		0001	406,309.35

Budget Uses

Expenditure Budget		0002	406,309.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	406,309.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	406,309.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	406,309.35

Budget Report
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0078 Hawks Home Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	10,302,636

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Everly Richards

(Signature) (Date)

Chairperson, School Trustees: Meghan Phillippi

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-80514854

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	239,331.34	23,476.22	10%	9.81%	0.00	114,770.71	124,560.63	12.09
10 Transportation	12,825.01	2,565.00	20%	20.00%	1,476.17	11,348.84	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	217.89		N/A		217.89	0.00	0.00	0.00
14 Retirement	21,000.00	4,200.00	20%	20.00%	157.36	20,842.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,295.78	0.00	N/A	0.00%	4,101.19	194.59	0.00	0.00
29 Flexibility	181.51	0.00	N/A	0.00%	181.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	277,851.53	30,241.22			6,134.12	147,156.78	124,560.63	12.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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0078 Hawks Home Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAWKS HOME K-8	7
E2	HAMMOND K-8	14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	105,787.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	663.58
E.	Indian Education For All	(I-E)	488.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	468.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,201.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,067.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	184,813.20
C.	Maximum Budget Limit	(II-C)	230,182.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	184,813.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	199,331.34
H.	Maximum Budget Limit	(II-H)	248,413.98
I.	Highest Budget Without a Vote	(II-I)	199,331.34
J.	Highest Budget	(II-J)	248,413.98
K.	Highest Voted Amount	(II-K)	49,082.64
L.	Amount Approved on Ballot by Voters	(II-L)	40,000.00
M.	Adopted Budget	(II-M)	239,331.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,476.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,476.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		239,331.34
1.	BASE Budget Limit	(V-A1)	199,331.34	
2.	Over-BASE Budget	(V-A2)	40,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		105,787.74
1.	Direct State Aid Paid By State	(V-B1)	105,787.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		663.58
E.	Indian Education For All	(V-E)		488.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		468.09
H.	Special Education Allowable Cost Payment	(V-H)		3,201.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		688.55
1.	Actual Non-Levy Revenue	(V-J1)	688.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		84,560.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	84,560.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		199,331.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.88
	1. District Property Tax Levy Mills	(V-U1)	3.88	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

06 Carter

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0078 Hawks Home Elem

01 General Fund

Adopted Budget	0001	239,331.34

Budget Uses

Expenditure Budget	0002	239,331.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	105,787.74
Quality Educator	3111	3,472.00
At Risk Student	3112	663.58
Indian Education For All	3113	488.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,201.87
Data For Achievement	3116	468.09
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	688.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	84,560.63		
Over-BASE Levy	1110(c)	40,000.00		
District Tax Levy			1110	124,560.63
Total Estimated Revenues to Fund Adopted Budget			0004	239,331.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,825.01

Budget Uses

Expenditure Budget	0002	12,825.01
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,659.10
Contingency	0006	1,165.91
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,041.17
Operating Reserve	0961	2,565.00
Unreserved Fund Balance Reappropriated	0970	1,476.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,936.33
State - On-Schedule Transportation Reimbursement	3210	6,412.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,825.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	217.89

Budget Uses

Expenditure Budget	0002	217.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.89
Unreserved Fund Balance Reappropriated	0970	217.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	21,000.00

Budget Uses

Expenditure Budget	0002	21,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,357.36
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	157.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	20,842.64
Total Estimated Revenues to Fund Adopted Budget	0004	21,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-80514854

28 Technology Fund

Adopted Budget	0001	4,295.78

Budget Uses

Expenditure Budget	0002	4,295.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,101.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,101.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	194.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,295.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-80514854

29 Flexibility Fund

Adopted Budget	0001	181.51

Budget Uses

Expenditure Budget	0002	181.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-80514854

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

06 Carter

Submit ID: 0078-80514854

0078 Hawks Home Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	211	*	86	219,457

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Daralyn Shambo

(Signature) (Date)

Chairperson, School Trustees: Kenneth Morin

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,427,573.33	199,761.53	10%	8.23%	0.00	2,416,658.38	10,914.95	50.11
10 Transportation	50,998.86	8,941.10	20%	17.53%	0.00	50,998.86	0.00	0.00
11 Bus Depreciation Reserve	126.73	0.00	N/A	0.00%	126.73	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	575,000.00	115,000.00	20%	20.00%	56,528.33	518,471.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,420.84	0.00	N/A	0.00%	6,050.98	2,369.86	0.00	0.00
29 Flexibility	2,938.36	0.00	N/A	0.00%	2,938.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,065,058.12	323,702.63			65,644.40	2,988,498.77	10,914.95	50.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAYS-LODGE POLE K-6	154
M1	HAYS-LODGE POLE 7-8	57
H1	HAYS-LODGE POLE HS 9-12	86 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,120,407.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	83,328.00
D.	At Risk Student	(I-D)	32,304.05
E.	Indian Education For All	(I-E)	6,914.16
F.	American Indian Achievement Gap	(I-F)	65,723.00
G.	Data For Achievement	(I-G)	6,620.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	158,187.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,042.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,060.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,414.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	277
B.	BASE Budget Limit	(II-B)	2,250,087.60
C.	Maximum Budget Limit	(II-C)	2,807,073.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,250,087.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,427,573.33
H.	Maximum Budget Limit	(II-H)	3,032,812.60
I.	Highest Budget Without a Vote	(II-I)	2,427,573.33
J.	Highest Budget	(II-J)	3,032,812.60
K.	Highest Voted Amount	(II-K)	605,239.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,427,573.33

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			199,761.53
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			199,761.53

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	106,548.36	51,639.26	158,187.62
B.	Special Education RSBG to Coop	10,723.02	4,319.70	15,042.72
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	46,908.55	22,383.58	69,292.14

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,350,131.80	654,696.50	2,004,828.30
		1,517,355.80	989,149.50	2,506,505.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	535,626.60	349,169.77	884,796.37
H.	Special Education in BASE@40%	46,908.55	22,383.58	69,292.14
I.	Subsidized BASE Amount	582,535.15	371,553.35	954,088.51
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,427,573.33
	1. BASE Budget Limit	(V-A1)	2,427,573.33	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,120,407.87
	1. Direct State Aid Paid By State	(V-B1)	1,120,407.87	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		83,328.00
D.	At Risk Student	(V-D)		32,304.05
E.	Indian Education For All	(V-E)		6,914.16
F.	American Indian Achievement Gap	(V-F)		65,723.00
G.	Data For Achievement	(V-G)		6,620.13

H.	Special Education Allowable Cost Payment	(V-H)		158,187.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		277.19
	1. Actual Non-Levy Revenue	(V-J1)	277.19	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		953,811.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	942,896.36	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,914.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,427,573.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.67
T.	BASE Mills - High School	(V-T)		16.44
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

01 General Fund

Adopted Budget	0001	2,427,573.33

Budget Uses

Expenditure Budget	0002	2,427,573.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,120,407.87
Quality Educator	3111	83,328.00
At Risk Student	3112	32,304.05
Indian Education For All	3113	6,914.16
American Indian Achievement Gap	3114	65,723.00
State Special Education Allowable Cost Payment to Districts	3115	158,187.62
Data For Achievement	3116	6,620.13
State - Guaranteed Tax Base Aid	3120	942,896.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	277.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,914.95		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	10,914.95
Total Estimated Revenues to Fund Adopted Budget			0004	2,427,573.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,998.86

Budget Uses

Expenditure Budget	0002	50,998.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,362.60
Contingency	0006	4,636.26
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	8,941.10
Operating Reserve	0961	8,941.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,499.43
State - On-Schedule Transportation Reimbursement	3210	25,499.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,998.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	126.73

Budget Uses

Expenditure Budget	0002	126.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	126.73

Budget Report
FY 2023

03 Blaine

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1213 Hays-Lodge Pole K-12 Schls

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

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1213 Hays-Lodge Pole K-12 Schls

14 Retirement Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171,528.33
Operating Reserve	0961	115,000.00
Unreserved Fund Balance Reappropriated	0970	56,528.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	518,471.67
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,420.84

Budget Uses

Expenditure Budget	0002	8,420.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,050.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,050.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,369.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,420.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

29 Flexibility Fund

Adopted Budget	0001	2,938.36

Budget Uses

Expenditure Budget	0002	2,938.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,938.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,938.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,938.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1213-52987411

1213 Hays-Lodge Pole K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	149	82	60,729

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tiffany St. Goddard

(Signature) (Date)

Chairperson, School Trustees: Vera Weasel Head

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,976,270.97	189,934.24	10%	9.61%	0.00	1,973,014.50	3,256.47	55.04
10 Transportation	54,737.76	10,947.55	20%	20.00%	22,680.54	32,057.22	0.00	0.00
11 Bus Depreciation Reserve	64,701.17	0.00	N/A	0.00%	58,701.17	0.00	6,000.00	98.80
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	400,000.00	61,374.00	20%	15.34%	0.00	400,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,261.44	0.00	N/A	0.00%	13,332.15	1,929.29	0.00	0.00
29 Flexibility	22,141.70	0.00	N/A	0.00%	22,141.70	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,533,113.04	262,255.79			116,855.56	2,407,001.01	9,256.47	153.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HEART BUTTE K-6	104
M1	HEART BUTTE 7-8	45
H1	HEART BUTTE HS 9-12	82

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	933,343.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	134,713.60
D.	At Risk Student	(I-D)	20,823.83
E.	Indian Education For All	(I-E)	5,377.68
F.	American Indian Achievement Gap	(I-F)	51,525.00
G.	Data For Achievement	(I-G)	5,148.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	59,695.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,739.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,278.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,175.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	194
B.	BASE Budget Limit	(II-B)	1,612,731.13
C.	Maximum Budget Limit	(II-C)	2,000,029.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,612,731.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,976,270.97
H.	Maximum Budget Limit	(II-H)	2,436,734.90
I.	Highest Budget Without a Vote	(II-I)	1,976,270.97
J.	Highest Budget	(II-J)	2,436,734.90
K.	Highest Voted Amount	(II-K)	460,463.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,976,270.97

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		189,934.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		189,934.24

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	39,811.89	19,883.15	59,695.04
B.	Special Education RSBG to Coop	7,572.18	4,167.24	11,739.42
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,953.63	9,620.16	28,573.78

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	962,011.80	624,327.50	1,586,339.30
		1,129,235.80	958,780.50	2,088,016.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	398,620.24	338,449.52	737,069.75
H.	Special Education in BASE@40%	18,953.63	9,620.16	28,573.78
I.	Subsidized BASE Amount	417,573.87	348,069.68	765,643.53
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,976,270.97
1.	BASE Budget Limit	(V-A1)	1,976,270.97	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		933,343.29
1.	Direct State Aid Paid By State	(V-B1)	933,343.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		134,713.60
D.	At Risk Student	(V-D)		20,823.83
E.	Indian Education For All	(V-E)		5,377.68
F.	American Indian Achievement Gap	(V-F)		51,525.00
G.	Data For Achievement	(V-G)		5,148.99

H.	Special Education Allowable Cost Payment	(V-H)		59,695.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		210.68
1.	Actual Non-Levy Revenue	(V-J1)	210.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		765,432.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	762,176.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,256.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,976,270.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.13
T.	BASE Mills - High School	(V-T)		17.91
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

01 General Fund

Adopted Budget	0001	1,976,270.97

Budget Uses

Expenditure Budget	0002	1,976,270.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	933,343.29
Quality Educator	3111	134,713.60
At Risk Student	3112	20,823.83
Indian Education For All	3113	5,377.68
American Indian Achievement Gap	3114	51,525.00
State Special Education Allowable Cost Payment to Districts	3115	59,695.04
Data For Achievement	3116	5,148.99
State - Guaranteed Tax Base Aid	3120	762,176.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	210.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,256.47		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,256.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,976,270.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	54,737.76

Budget Uses

Expenditure Budget	0002	54,737.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,761.60
Contingency	0006	4,976.16
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	33,628.09
Operating Reserve	0961	10,947.55
Unreserved Fund Balance Reappropriated	0970	22,680.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,688.34
State - On-Schedule Transportation Reimbursement	3210	27,368.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,737.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	64,701.17

Budget Uses

Expenditure Budget	0002	64,701.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,701.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,701.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	98.80
Total Estimated Revenues to Fund Adopted Budget	0004	64,701.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	117,000.00	4,500.00	23,400.00	1,500.00
2016 blue Bird SB	2016	113,500.00	7,500.00	22,700.00	1,500.00
2016 Blue Bird 84 Passenger SB	2015	112,400.00	10,500.00	22,480.00	1,500.00
22 Passenger Chevy 4wd 2010	2013	66,000.00	10,000.00	13,200.00	1,500.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,374.00
Operating Reserve	0961	61,374.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	400,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,261.44

Budget Uses

Expenditure Budget	0002	15,261.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,332.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,332.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,929.29
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,261.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,141.70

Budget Uses

Expenditure Budget	0002	22,141.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,141.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,141.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,141.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

37 Pondera

Submit ID: 1226-82693933

1226 Heart Butte K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,397	N/A	122,617,535

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Siobhan Hathhorn

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	39,485,494.48	2,969,310.00	10%	7.52%	252,498.59	27,706,262.86	11,526,733.03	94.00
10 Transportation	5,536,703.24	1,107,340.65	20%	20.00%	668.82	927,246.85	4,608,787.57	37.59
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,195,055.41		N/A		66,913.27	0.00	2,128,142.14	17.36
14 Retirement	6,712,335.14	1,342,467.03	20%	20.00%	286,092.37	6,426,242.77		
17 Adult Education	280,396.68	98,138.84	35%	35.00%	56,225.57	0.00	224,171.11	1.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	673,222.51	0.00	N/A	0.00%	121,864.39	30,858.12	520,500.00	4.24
29 Flexibility	11,802.32	0.00	N/A	0.00%	11,802.32	0.00	0.00	0.00
61 Building Reserve	2,248,602.04	0.00	N/A	0.00%	387,952.04	303,845.15	1,556,804.85	12.69
Total of All Funds	57,143,611.82	5,517,256.52			1,184,017.37	35,394,455.75	20,565,138.70	167.71

50 Debt Service Tax Jurisdiction								
#1	4,970,625.00	0.00	20-9-438	0.00%	343,121.57	0.00	4,627,503.43	37.74

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,178 *
M1	HELENA 7-8	1,219 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,132,168.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,486,988.16
D.	At Risk Student	(I-D)	132,260.33
E.	Indian Education For All	(I-E)	125,642.16
F.	American Indian Achievement Gap	(I-F)	83,127.00
G.	Data For Achievement	(I-G)	120,299.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,842,226.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	294,070.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,415
B.	BASE Budget Limit	(II-B)	30,878,312.41
C.	Maximum Budget Limit	(II-C)	38,593,891.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,715,578.60
E.	Adopted Budget	(II-E)	38,593,891.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	31,609,613.88
H.	Maximum Budget Limit	(II-H)	39,485,494.76
I.	Highest Budget Without a Vote	(II-I)	39,325,192.48
J.	Highest Budget	(II-J)	39,485,494.76
K.	Highest Voted Amount	(II-K)	160,302.28
L.	Amount Approved on Ballot by Voters	(II-L)	160,302.00
M.	Adopted Budget	(II-M)	39,485,494.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,969,310.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		252,498.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	252,498.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,221,808.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		39,485,494.48
1.	BASE Budget Limit	(V-A1)	31,609,613.88	
2.	Over-BASE Budget	(V-A2)	7,875,880.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,132,168.12
1.	Direct State Aid Paid By State	(V-B1)	15,132,168.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,486,988.16
D.	At Risk Student	(V-D)		132,260.33
E.	Indian Education For All	(V-E)		125,642.16
F.	American Indian Achievement Gap	(V-F)		83,127.00
G.	Data For Achievement	(V-G)		120,299.13
H.	Special Education Allowable Cost Payment	(V-H)		1,842,226.44
I.	Remaining Fund Balance Available	(V-I)		252,498.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,087.62
1.	Actual Non-Levy Revenue	(V-J1)	29,087.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		12,405,316.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,754,463.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,650,852.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		31,609,613.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,875,880.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,875,880.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.23
1.	District Property Tax Levy Mills	(V-U1)	64.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

01 General Fund

Adopted Budget	0001	39,485,494.48

Budget Uses

Expenditure Budget	0002	39,485,494.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	252,498.59
Direct State Aid	3110	15,132,168.12
Quality Educator	3111	1,486,988.16
At Risk Student	3112	132,260.33
Indian Education For All	3113	125,642.16
American Indian Achievement Gap	3114	83,127.00
State Special Education Allowable Cost Payment to Districts	3115	1,842,226.44
Data For Achievement	3116	120,299.13
State - Guaranteed Tax Base Aid	3120	8,754,463.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,708.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	603.59
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	18,775.85
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,650,852.43		
Over-BASE Levy	1110(c)	7,875,880.60		
District Tax Levy			1110	11,526,733.03
Total Estimated Revenues to Fund Adopted Budget			0004	39,485,494.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	5,536,703.24

Budget Uses

Expenditure Budget	0002	5,536,703.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	842,951.68
Contingency	0006	84,295.17
Over-Schedule	0011	4,609,456.39
Fund Balance for Budget	TFS48	1,108,009.47
Operating Reserve	0961	1,107,340.65
Unreserved Fund Balance Reappropriated	0970	668.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	463,623.42
State - On-Schedule Transportation Reimbursement	3210	463,623.43
District Tax Levy	1110	4,608,787.57
District Mills	999	37.59
Total Estimated Revenues to Fund Adopted Budget	0004	5,536,703.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

13 Tuition Fund

Adopted Budget	0001	2,195,055.41

Budget Uses

Expenditure Budget	0002	2,195,055.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,913.27
Unreserved Fund Balance Reappropriated	0970	66,913.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,128,142.14
District Mills	999	17.36
Total Estimated Revenues to Fund Adopted Budget	0004	2,195,055.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,712,335.14

Budget Uses

Expenditure Budget	0002	6,712,335.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,628,559.40
Operating Reserve	0961	1,342,467.03
Unreserved Fund Balance Reappropriated	0970	286,092.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,426,242.77
Total Estimated Revenues to Fund Adopted Budget	0004	6,712,335.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

17 Adult Education Fund

Adopted Budget	0001	280,396.68

Budget Uses

Expenditure Budget	0002	280,396.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,364.41
Operating Reserve	0961	98,138.84
Unreserved Fund Balance Reappropriated	0970	56,225.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	224,171.11
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	280,396.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	673,222.51

Budget Uses

Expenditure Budget	0002	673,222.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,864.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,864.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	30,858.12
District Tax Levy	1110	520,500.00
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	673,222.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

29 Flexibility Fund

Adopted Budget	0001	11,802.32

Budget Uses

Expenditure Budget	0002	11,802.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,802.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,802.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,802.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

50 Debt Service Fund

#1

Taxable Value		122,617,535.00
Adopted Budget	0001	4,970,625.00

Budget Uses

Expenditure Budget	0002	4,970,625.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	343,121.57
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	343,121.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,627,503.43
Jurisdiction Mills	999	37.74
Total Estimated Revenues to Fund Adopted Budget	0004	4,970,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	43,460,000.00	2,200,000.00	1,908,150.00	400.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	6,805,000.00	315,000.00	256,675.00	400.00
Total Bond Requirements							4,680,625.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00

Total Debt Service Requirements	0002	4,970,625.00

Budget Report
FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

61 Building Reserve Fund

Adopted Budget	0001	2,248,602.04

Budget Uses

Expenditure Budget	0002	2,248,602.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	387,952.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	387,952.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	303,845.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,250,000.00	
Building Reserve Permissive Levy	1110(b)	306,804.85	
District Tax Levy		1110	1,556,804.85
District Mills		999	12.69
Building Reserve Voted Mills		0134	10.19
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	2,248,602.04

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	612	10,000,000.00	1,250,000.00	1,250,000.00
Total						1,250,000.00

Budget Report
FY 2023

15 Flathead

0320 Helena Flats Elem

Submit ID: 0320-36285946

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	284	N/A	4,545,402

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tonnie Decker

(Signature) (Date)

Chairperson, School Trustees: Jessica Dyer

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-36285946

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,957,020.65	167,484.95	10%	8.56%	0.00	1,587,337.40	369,683.25	81.35
10 Transportation	8,000.00	0.00	20%	0.00%	905.54	0.00	7,094.46	1.56
11 Bus Depreciation Reserve	1,041.17	0.00	N/A	0.00%	1,041.17	0.00	0.00	0.00
13 Tuition	66,375.68		N/A		13,878.91	0.00	52,496.77	11.55
14 Retirement	242,849.12	48,569.82	20%	20.00%	22,699.30	220,149.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,135.81	0.00	N/A	0.00%	10,429.16	1,706.65	0.00	0.00
29 Flexibility	153,710.27	0.00	N/A	0.00%	97,857.77	27,926.25	27,926.25	6.14
61 Building Reserve	89,560.80	1.00	N/A	0.00%	47,940.80	21,620.00	20,000.00	4.40
Total of All Funds	2,530,693.50	216,055.77			194,752.65	1,858,740.12	477,200.73	105.00

50 Debt Service Tax Jurisdiction								
15	182,750.00	52,860.77	20-9-438	28.93%	0.00	300.00	182,450.00	40.14

Budget Report
FY 2023

15 Flathead

Submit ID: 0320-36285946

0320 Helena Flats Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA FLATS K-6	224
M1	HELENA FLATS 7-8	60

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	873,827.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	81,592.00
D.	At Risk Student	(I-D)	7,116.32
E.	Indian Education For All	(I-E)	6,611.52
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	6,330.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	57,734.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,572.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	242
B.	BASE Budget Limit	(II-B)	1,457,856.73
C.	Maximum Budget Limit	(II-C)	1,813,705.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,812.91
E.	Adopted Budget	(II-E)	1,666,669.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,748,207.74
H.	Maximum Budget Limit	(II-H)	2,159,389.13
I.	Highest Budget Without a Vote	(II-I)	1,957,020.65
J.	Highest Budget	(II-J)	2,159,389.13
K.	Highest Voted Amount	(II-K)	202,368.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,957,020.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		167,484.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		167,484.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,957,020.65
1.	BASE Budget Limit	(V-A1)	1,748,207.74	
2.	Over-BASE Budget	(V-A2)	208,812.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		873,827.70
1.	Direct State Aid Paid By State	(V-B1)	873,827.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		81,592.00
D.	At Risk Student	(V-D)		7,116.32
E.	Indian Education For All	(V-E)		6,611.52
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		6,330.36
H.	Special Education Allowable Cost Payment	(V-H)		57,734.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		888.62
1.	Actual Non-Levy Revenue	(V-J1)	888.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		712,274.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	551,404.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	160,870.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,748,207.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,812.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,812.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.94
1.	District Property Tax Levy Mills	(V-U1)	45.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
15 Flathead

Submit ID: 0320-36285946

0320 Helena Flats Elem

01 General Fund

Adopted Budget	0001	1,957,020.65

Budget Uses

Expenditure Budget	0002	1,957,020.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	873,827.70
Quality Educator	3111	81,592.00
At Risk Student	3112	7,116.32
Indian Education For All	3113	6,611.52
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	57,734.36
Data For Achievement	3116	6,330.36
State - Guaranteed Tax Base Aid	3120	551,404.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	888.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	160,870.34		
Over-BASE Levy	1110(c)	208,812.91		
District Tax Levy			1110	369,683.25
Total Estimated Revenues to Fund Adopted Budget			0004	1,957,020.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023
15 Flathead

Submit ID: 0320-36285946

0320 Helena Flats Elem

10 Transportation Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	8,000.00
Fund Balance for Budget	TFS48	905.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	905.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	7,094.46
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,041.17

Budget Uses

Expenditure Budget	0002	1,041.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,041.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,041.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,041.17

13 Tuition Fund

Adopted Budget	0001	66,375.68

Budget Uses

Expenditure Budget	0002	66,375.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,878.91
Unreserved Fund Balance Reappropriated	0970	13,878.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,496.77
District Mills	999	11.55
Total Estimated Revenues to Fund Adopted Budget	0004	66,375.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	242,849.12

Budget Uses

Expenditure Budget	0002	242,849.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,269.12
Operating Reserve	0961	48,569.82
Unreserved Fund Balance Reappropriated	0970	22,699.30

Estimated Funding Sources

Interest Earnings	1510	190.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,959.82
Total Estimated Revenues to Fund Adopted Budget	0004	242,849.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,135.81

Budget Uses

Expenditure Budget	0002	12,135.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,429.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,429.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,706.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,135.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	153,710.27

Budget Uses

Expenditure Budget	0002	153,710.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,857.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,857.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	27,926.25
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	27,926.25
District Mills	999	6.14
Total Estimated Revenues to Fund Adopted Budget	0004	153,710.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
15

Taxable Value		4,545,402.00
Adopted Budget	0001	182,750.00

Budget Uses

Expenditure Budget	0002	182,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,860.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	52,860.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	182,450.00
Jurisdiction Mills	999	40.14
Total Estimated Revenues to Fund Adopted Budget	0004	182,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/28/2007	06/30/2027	2,380,000.00	660,000.00	150,000.00	32,400.00	350.00
Total Bond Requirements							182,750.00

Total Debt Service Requirements	0002	182,750.00

Budget Report
FY 2023
15 Flathead

Submit ID: 0320-36285946

0320 Helena Flats Elem

61 Building Reserve Fund

Adopted Budget		0001	89,560.80

Budget Uses

Expenditure Budget		0002	89,560.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,941.80
Operating Reserve		0961	1.00
Unreserved Fund Balance Reappropriated		0970	47,940.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,620.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	4.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.40
Total Estimated Revenues to Fund Adopted Budget		0004	89,560.80

Budget Report
FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,647	134,658,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Siobhan Hathhorn

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,932,863.04	2,114,410.00	10%	9.22%	241,034.65	15,488,663.95	7,203,164.44	53.48
10 Transportation	1,442,774.59	288,554.92	20%	20.00%	53,507.78	330,362.86	1,058,903.95	7.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	705,339.46		N/A		8,555.14	0.00	696,784.32	5.17
14 Retirement	3,924,030.79	784,806.16	20%	20.00%	608,828.91	3,315,201.88		
17 Adult Education	280,453.16	98,158.61	35%	35.00%	49,375.78	0.00	231,077.38	1.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,244,833.35	0.00	N/A	0.00%	668,001.29	17,332.06	559,500.00	4.15
29 Flexibility	183,504.17	0.00	N/A	0.00%	41,367.34	142,136.83	0.00	0.00
61 Building Reserve	2,443,291.87	0.00	N/A	0.00%	1,373,151.87	152,491.33	917,648.67	6.81
Total of All Funds	33,157,090.43	3,285,929.69			3,043,822.76	19,446,188.91	10,667,078.76	79.19

50 Debt Service Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	26,292.95	0.00	173,707.05	1.29

Budget Report
FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,647 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,952,785.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	718,079.04
D.	At Risk Student	(I-D)	49,525.43
E.	Indian Education For All	(I-E)	61,622.16
F.	American Indian Achievement Gap	(I-F)	33,434.00
G.	Data For Achievement	(I-G)	59,001.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	578,286.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	330,302.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,774
B.	BASE Budget Limit	(II-B)	18,037,822.22
C.	Maximum Budget Limit	(II-C)	22,453,665.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,886,880.56
E.	Adopted Budget	(II-E)	22,924,702.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,754,146.48
H.	Maximum Budget Limit	(II-H)	22,106,839.22
I.	Highest Budget Without a Vote	(II-I)	22,641,027.04
J.	Highest Budget	(II-J)	22,932,863.39
K.	Highest Voted Amount	(II-K)	291,836.35
L.	Amount Approved on Ballot by Voters	(II-L)	291,836.00
M.	Adopted Budget	(II-M)	22,932,863.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,114,410.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		241,034.65
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	241,034.65	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,355,444.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,932,863.04
1.	BASE Budget Limit	(V-A1)	17,754,146.48	
2.	Over-BASE Budget	(V-A2)	5,178,716.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		8,952,785.76
1.	Direct State Aid Paid By State	(V-B1)	8,952,785.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		718,079.04
D.	At Risk Student	(V-D)		49,525.43
E.	Indian Education For All	(V-E)		61,622.16
F.	American Indian Achievement Gap	(V-F)		33,434.00
G.	Data For Achievement	(V-G)		59,001.63
H.	Special Education Allowable Cost Payment	(V-H)		578,286.73
I.	Remaining Fund Balance Available	(V-I)		241,034.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		74,793.16
1.	Actual Non-Levy Revenue	(V-J1)	74,793.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		6,985,583.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,961,136.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,024,447.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		17,754,146.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,178,716.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,178,716.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.02
U.	Over-BASE Mills	(V-U)		38.46
1.	District Property Tax Levy Mills	(V-U1)	38.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	22,932,863.04

Budget Uses

Expenditure Budget	0002	22,932,863.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	241,034.65
Direct State Aid	3110	8,952,785.76
Quality Educator	3111	718,079.04
At Risk Student	3112	49,525.43
Indian Education For All	3113	61,622.16
American Indian Achievement Gap	3114	33,434.00
State Special Education Allowable Cost Payment to Districts	3115	578,286.73
Data For Achievement	3116	59,001.63
State - Guaranteed Tax Base Aid	3120	4,961,136.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,369.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,417.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	64,006.44
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,024,447.88		
Over-BASE Levy	1110(c)	5,178,716.56		
District Tax Levy			1110	7,203,164.44
Total Estimated Revenues to Fund Adopted Budget			0004	22,932,863.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,442,774.59

Budget Uses

Expenditure Budget	0002	1,442,774.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	300,329.87
Contingency	0006	30,032.99
Over-Schedule	0011	1,112,411.73
Fund Balance for Budget	TFS48	342,062.70
Operating Reserve	0961	288,554.92
Unreserved Fund Balance Reappropriated	0970	53,507.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	165,181.43
State - On-Schedule Transportation Reimbursement	3210	165,181.43
District Tax Levy	1110	1,058,903.95
District Mills	999	7.86
Total Estimated Revenues to Fund Adopted Budget	0004	1,442,774.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	705,339.46

Budget Uses

Expenditure Budget	0002	705,339.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,555.14
Unreserved Fund Balance Reappropriated	0970	8,555.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	696,784.32
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	705,339.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,924,030.79

Budget Uses

Expenditure Budget	0002	3,924,030.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,393,635.07
Operating Reserve	0961	784,806.16
Unreserved Fund Balance Reappropriated	0970	608,828.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,315,201.88
Total Estimated Revenues to Fund Adopted Budget	0004	3,924,030.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	280,453.16

Budget Uses

Expenditure Budget	0002	280,453.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,534.39
Operating Reserve	0961	98,158.61
Unreserved Fund Balance Reappropriated	0970	49,375.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	231,077.38
District Mills	999	1.72
Total Estimated Revenues to Fund Adopted Budget	0004	280,453.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,244,833.35

Budget Uses

Expenditure Budget	0002	1,244,833.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	668,001.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	668,001.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,332.06
District Tax Levy	1110	559,500.00
District Mills	999	4.15
Total Estimated Revenues to Fund Adopted Budget	0004	1,244,833.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

29 Flexibility Fund

Adopted Budget	0001	183,504.17

Budget Uses

Expenditure Budget	0002	183,504.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,367.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,367.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	142,136.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	183,504.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

50 Debt Service Fund

#1

Taxable Value		134,658,745.00
Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,292.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,292.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,707.05
Jurisdiction Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		200,000.00
Total SID Requirements		200,000.00
Total Debt Service Requirements	0002	200,000.00

Budget Report
FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

61 Building Reserve Fund

Adopted Budget		0001	2,443,291.87

Budget Uses

Expenditure Budget		0002	2,443,291.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,373,151.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,373,151.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	152,491.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	750,000.00	
Building Reserve Permissive Levy	1110(b)	167,648.67	
District Tax Levy		1110	917,648.67
District Mills		999	6.81
Building Reserve Voted Mills		0134	5.57
Building Reserve Permissive Mills		0135	1.24
Total Estimated Revenues to Fund Adopted Budget		0004	2,443,291.87

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	612	6,000,000.00	750,000.00	750,000.00
Total						750,000.00

Budget Report
FY 2023

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-47231279

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,561	N/A	48,665,031

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Justine Reese

(Signature) (Date)

Chairperson, School Trustees: Tom McLaughlin

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-47231279

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,938,420.08	1,304,079.38	10%	11.92%	35,114.76	7,942,110.72	2,961,194.60	60.84
10 Transportation	1,789,225.00	357,845.00	20%	20.00%	29,397.08	164,673.63	1,595,154.29	32.78
11 Bus Depreciation Reserve	21,593.84	0.00	N/A	0.00%	10,750.84	0.00	10,843.00	0.22
13 Tuition	577,754.02		N/A		77,754.02	0.00	500,000.00	10.27
14 Retirement	1,806,000.00	361,200.00	20%	20.00%	205,108.76	1,600,891.24		
17 Adult Education	234,147.42	0.00	35%	0.00%	234,147.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	279,256.21	0.00	N/A	0.00%	170,055.37	9,200.84	100,000.00	2.05
29 Flexibility	56,813.80	0.00	N/A	0.00%	56,813.80	0.00	0.00	0.00
61 Building Reserve	974,428.23	0.00	N/A	0.00%	786,948.23	60,816.55	126,663.45	2.60
Total of All Funds	16,677,638.60	2,023,124.38			1,606,090.28	9,777,692.98	5,293,855.34	108.76

50 Debt Service Tax Jurisdiction								
4	2,556,837.50	0.00	20-9-438	0.00%	94,303.17	0.00	2,462,534.33	50.60

Budget Report
FY 2023

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-47231279

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELLGATE K-6	1,197 *
M1	HELLGATE 7-8	364 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,475,979.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	470,282.40
D.	At Risk Student	(I-D)	38,001.75
E.	Indian Education For All	(I-E)	36,340.08
F.	American Indian Achievement Gap	(I-F)	19,236.00
G.	Data For Achievement	(I-G)	34,794.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	582,537.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	76,339.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,568
B.	BASE Budget Limit	(II-B)	9,224,397.24
C.	Maximum Budget Limit	(II-C)	11,564,887.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,513,511.46
E.	Adopted Budget	(II-E)	10,737,908.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,424,908.62
H.	Maximum Budget Limit	(II-H)	11,777,106.44
I.	Highest Budget Without a Vote	(II-I)	10,938,420.08
J.	Highest Budget	(II-J)	11,777,106.44
K.	Highest Voted Amount	(II-K)	838,686.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,938,420.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,093,842.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		210,237.37
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	210,237.37	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		35,114.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	35,114.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,339,194.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,938,420.08
1.	BASE Budget Limit	(V-A1)	9,424,908.62	
2.	Over-BASE Budget	(V-A2)	1,513,511.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,475,979.25
1.	Direct State Aid Paid By State	(V-B1)	4,475,979.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		470,282.40
D.	At Risk Student	(V-D)		38,001.75
E.	Indian Education For All	(V-E)		36,340.08
F.	American Indian Achievement Gap	(V-F)		19,236.00
G.	Data For Achievement	(V-G)		34,794.69
H.	Special Education Allowable Cost Payment	(V-H)		582,537.56
I.	Remaining Fund Balance Available	(V-I)		35,114.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,617.13
1.	Actual Non-Levy Revenue	(V-J1)	14,617.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,718,005.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,270,321.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,447,683.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,424,908.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,513,511.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,513,511.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.10
1.	District Property Tax Levy Mills	(V-U1)	31.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-47231279

01 General Fund

Adopted Budget	0001	10,938,420.08

Budget Uses

Expenditure Budget	0002	10,938,420.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	35,114.76
Direct State Aid	3110	4,475,979.25
Quality Educator	3111	470,282.40
At Risk Student	3112	38,001.75
Indian Education For All	3113	36,340.08
American Indian Achievement Gap	3114	19,236.00
State Special Education Allowable Cost Payment to Districts	3115	582,537.56
Data For Achievement	3116	34,794.69
State - Guaranteed Tax Base Aid	3120	2,270,321.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,637.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,979.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,447,683.14		
Over-BASE Levy	1110(c)	1,513,511.46		
District Tax Levy			1110	2,961,194.60
Total Estimated Revenues to Fund Adopted Budget			0004	10,938,420.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,789,225.00

Budget Uses

Expenditure Budget	0002	1,789,225.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	149,703.30
Contingency	0006	14,970.33
Over-Schedule	0011	1,624,551.37
Fund Balance for Budget	TFS48	387,242.08
Operating Reserve	0961	357,845.00
Unreserved Fund Balance Reappropriated	0970	29,397.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	82,336.81
State - On-Schedule Transportation Reimbursement	3210	82,336.82
District Tax Levy	1110	1,595,154.29
District Mills	999	32.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,789,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-47231279

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	21,593.84

Budget Uses

Expenditure Budget	0002	21,593.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,750.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,750.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,843.00
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	21,593.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Suburban LT	2021	54,215.00	10,843.00	10,843.00	10,843.00
Total					10,843.00

13 Tuition Fund

Adopted Budget	0001	577,754.02

Budget Uses

Expenditure Budget	0002	577,754.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,754.02
Unreserved Fund Balance Reappropriated	0970	77,754.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	500,000.00
District Mills	999	10.27
Total Estimated Revenues to Fund Adopted Budget	0004	577,754.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,806,000.00

Budget Uses

Expenditure Budget	0002	1,806,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	566,308.76
Operating Reserve	0961	361,200.00
Unreserved Fund Balance Reappropriated	0970	205,108.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,600,891.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,806,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	234,147.42

Budget Uses

Expenditure Budget	0002	234,147.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	234,147.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	234,147.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	234,147.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	279,256.21

Budget Uses

Expenditure Budget	0002	279,256.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,055.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,055.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,200.84
District Tax Levy	1110	100,000.00
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	279,256.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	56,813.80

Budget Uses

Expenditure Budget	0002	56,813.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,813.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,813.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,813.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

4

Taxable Value		48,665,031.00
Adopted Budget	0001	2,556,837.50

Budget Uses

Expenditure Budget	0002	2,556,837.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,303.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,303.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,462,534.33
Jurisdiction Mills	999	50.60
Total Estimated Revenues to Fund Adopted Budget	0004	2,556,837.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/31/2016	06/15/2028	8,215,000.00	4,340,000.00	790,000.00	153,900.00	350.00
Elementary Bond	01/04/2017	06/15/2037	19,800,000.00	15,870,000.00	805,000.00	807,237.50	350.00
Total Bond Requirements							2,556,837.50

Total Debt Service Requirements	0002	2,556,837.50

Budget Report
FY 2023

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-47231279

61 Building Reserve Fund

Adopted Budget		0001	974,428.23

Budget Uses

Expenditure Budget		0002	974,428.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	786,948.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	786,948.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	60,816.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	126,663.45	
District Tax Levy		1110	126,663.45
District Mills		999	2.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.60
Total Estimated Revenues to Fund Adopted Budget		0004	974,428.23

Budget Report
FY 2023

39 Powell

0717 Helmville Elem

Submit ID: 0717-53897035

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	1,146,081

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susan Graveley

(Signature) (Date)

Chairperson, School Trustees: Jay Coughlin

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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0717 Helmville Elem

Submit ID: 0717-53897035

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	186,248.97	18,825.10	10%	10.11%	98.90	104,080.54	82,069.53	71.60
10 Transportation	54,500.00	578.31	20%	1.06%	0.00	20,390.48	34,109.52	29.76
11 Bus Depreciation Reserve	52,526.38	0.00	N/A	0.00%	52,526.38	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	29,300.00	1,624.38	20%	5.54%	0.00	29,300.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	571.63	0.00	N/A	0.00%	435.96	135.67	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	24,170.18	0.00	N/A	0.00%	7,133.18	13,496.00	3,541.00	3.09
Total of All Funds	347,317.16	21,027.79			60,194.42	167,402.69	119,720.05	104.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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0717 Helmville Elem

Submit ID: 0717-53897035

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HELMVILLE K-8 17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,209.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,770.27
D.	At Risk Student	(I-D)	30.53
E.	Indian Education For All	(I-E)	395.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	378.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,439.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	813.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	719.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	137,620.31
C.	Maximum Budget Limit	(II-C)	170,375.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,441.19
E.	Adopted Budget	(II-E)	184,472.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	138,970.31
H.	Maximum Budget Limit	(II-H)	172,335.45
I.	Highest Budget Without a Vote	(II-I)	186,248.97
J.	Highest Budget	(II-J)	186,248.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	186,248.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,624.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		200.20
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	200.20	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		98.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	98.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,924.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		186,248.97
1.	BASE Budget Limit	(V-A1)	138,970.31	
2.	Over-BASE Budget	(V-A2)	47,278.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,209.31
1.	Direct State Aid Paid By State	(V-B1)	70,209.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,770.27
D.	At Risk Student	(V-D)		30.53
E.	Indian Education For All	(V-E)		395.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		378.93
H.	Special Education Allowable Cost Payment	(V-H)		2,439.52
I.	Remaining Fund Balance Available	(V-I)		98.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		34.57
1.	Actual Non-Levy Revenue	(V-J1)	34.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,612.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,821.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,790.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		138,970.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		47,278.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		47,278.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		41.25
1.	District Property Tax Levy Mills	(V-U1)	41.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	186,248.97

Budget Uses

Expenditure Budget	0002	186,248.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	98.90
Direct State Aid	3110	70,209.31
Quality Educator	3111	8,770.27
At Risk Student	3112	30.53
Indian Education For All	3113	395.76
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,439.52
Data For Achievement	3116	378.93
State - Guaranteed Tax Base Aid	3120	21,821.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	34.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,790.87		
Over-BASE Levy	1110(c)	47,278.66		
District Tax Levy			1110	82,069.53
Total Estimated Revenues to Fund Adopted Budget			0004	186,248.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	54,500.00

Budget Uses

Expenditure Budget	0002	54,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,536.80
Contingency	0006	1,853.68
Over-Schedule	0011	34,109.52
Fund Balance for Budget	TFS48	578.31
Operating Reserve	0961	578.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,195.24
State - On-Schedule Transportation Reimbursement	3210	10,195.24
District Tax Levy	1110	34,109.52
District Mills	999	29.76
Total Estimated Revenues to Fund Adopted Budget	0004	54,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0717 Helmville Elem

Submit ID: 0717-53897035

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	52,526.38

Budget Uses

Expenditure Budget	0002	52,526.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,526.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,526.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,526.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 FORD Collins	2017	53,641.69	11,728.34	10,728.34	0.00
28-133 ChevBluebird	2005	33,300.00	39,840.00	6,660.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	29,300.00

Budget Uses

Expenditure Budget	0002	29,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,624.38
Operating Reserve	0961	1,624.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,300.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0717 Helmville Elem

Submit ID: 0717-53897035

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	571.63

Budget Uses

Expenditure Budget	0002	571.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	435.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	435.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	135.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	571.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0717 Helmville Elem

Submit ID: 0717-53897035

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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0717 Helmville Elem

Submit ID: 0717-53897035

61 Building Reserve Fund

Adopted Budget	0001	24,170.18

Budget Uses

Expenditure Budget	0002	24,170.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,133.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,133.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,496.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	167.00	
Building Reserve Permissive Levy	1110(b)	3,374.00	
District Tax Levy		1110	3,541.00
District Mills		999	3.09
Building Reserve Voted Mills		0134	0.15
Building Reserve Permissive Mills		0135	2.94
Total Estimated Revenues to Fund Adopted Budget		0004	24,170.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/17/2021	3,340.00	20	612	0.00	167.00	167.00
Total						167.00

Budget Report
FY 2023

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-15301585

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 82	37	1,643,801

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mercer

(Signature) (Date)

Chairperson, School Trustees: Colter Tinsen

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-15301585

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,407,474.11	152,920.84	10%	10.86%	168.51	1,053,218.71	354,086.89	215.39
10 Transportation	210,000.00	42,000.00	20%	20.00%	39,738.78	41,258.25	129,002.97	78.48
11 Bus Depreciation Reserve	195,104.75	0.00	N/A	0.00%	165,760.45	0.00	29,344.30	17.85
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	190,000.00	38,000.00	20%	20.00%	29,144.19	160,855.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92,358.22	0.00	N/A	0.00%	61,253.51	1,104.71	30,000.00	18.25
29 Flexibility	16,437.68	0.00	N/A	0.00%	16,437.68	0.00	0.00	0.00
61 Building Reserve	179,553.65	50,000.00	N/A	27.85%	124,553.65	0.00	55,000.00	33.46
Total of All Funds	2,290,928.41	282,920.84			437,056.77	1,256,437.48	597,434.16	363.43

50 Debt Service **Tax Jurisdiction**								
08-0146	122,911.81	0.00	20-9-438	0.00%	0.00	7,623.07	115,288.74	70.14

Budget Report
FY 2023

08 Chouteau

Submit ID: 0146-15301585

0146 Highwood K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HIGHWOOD ELEM	61 *
M1	HIGHWOOD MS	21 *
H1	HIGHWOOD HS 9-12	37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	584,375.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,944.78
D.	At Risk Student	(I-D)	1,509.82
E.	Indian Education For All	(I-E)	2,770.32
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	2,652.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,991.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,996.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,723.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,767.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,086,727.81
C.	Maximum Budget Limit	(II-C)	1,352,481.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	265,753.91
E.	Adopted Budget	(II-E)	1,352,481.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,131,615.78
H.	Maximum Budget Limit	(II-H)	1,407,474.11
I.	Highest Budget Without a Vote	(II-I)	1,407,474.11
J.	Highest Budget	(II-J)	1,407,474.11
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,407,474.11

Budget Report
FY 2023

08 Chouteau

Submit ID: 0146-15301585

0146 Highwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		140,747.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12,173.43
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,173.43	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		168.51
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	168.51	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		153,089.35

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,350.07	5,641.39	17,991.46
B.	Special Education RSBG to Coop	4,116.42	1,880.34	5,996.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,586.60	3,008.69	9,595.29

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	523,525.00	282,125.00	805,650.00
		690,749.00	616,578.00	1,307,327.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	243,834.40	217,652.03	461,486.43
H.	Special Education in BASE@40%	6,586.60	3,008.69	9,595.29
I.	Subsidized BASE Amount	250,421.00	220,660.72	471,081.72
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,407,474.11
1.	BASE Budget Limit	(V-A1)	1,131,615.78	
2.	Over-BASE Budget	(V-A2)	275,858.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		584,375.17
1.	Direct State Aid Paid By State	(V-B1)	584,375.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,944.78
D.	At Risk Student	(V-D)		1,509.82
E.	Indian Education For All	(V-E)		2,770.32
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		2,652.51

H.	Special Education Allowable Cost Payment	(V-H)		17,991.46
I.	Remaining Fund Balance Available	(V-I)		168.51
J.	Non-Levy Revenue and Funding Sources	(V-J)		888.34
1.	Actual Non-Levy Revenue	(V-J1)	888.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		470,024.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	391,796.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	78,228.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,131,615.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		275,858.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		275,858.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.77
T.	BASE Mills - High School	(V-T)		17.80
U.	Over-BASE Mills	(V-U)		167.82
1.	District Property Tax Levy Mills	(V-U1)	167.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		215.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,407,474.11

Budget Uses

Expenditure Budget	0002	1,407,474.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	168.51
Direct State Aid	3110	584,375.17
Quality Educator	3111	48,944.78
At Risk Student	3112	1,509.82
Indian Education For All	3113	2,770.32
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	17,991.46
Data For Achievement	3116	2,652.51
State - Guaranteed Tax Base Aid	3120	391,796.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	77.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	810.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	78,228.56		
Over-BASE Levy	1110(c)	275,858.33		
District Tax Levy			1110	354,086.89
Total Estimated Revenues to Fund Adopted Budget			0004	1,407,474.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,507.50
Contingency	0006	3,750.75
Over-Schedule	0011	168,741.75
Fund Balance for Budget	TFS48	81,738.78
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	39,738.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,629.12
State - On-Schedule Transportation Reimbursement	3210	20,629.13
District Tax Levy	1110	129,002.97
District Mills	999	78.48
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	195,104.75

Budget Uses

Expenditure Budget	0002	195,104.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,760.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,760.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,344.30
District Mills	999	17.85
Total Estimated Revenues to Fund Adopted Budget	0004	195,104.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
11-2 Route Bus License # 195716B	2021	29,070.19	0.00	5,814.04	0.00
2017 Ford Expedition	2020	33,390.00	0.00	6,678.00	0.00
18-1 2019 Blue Bird 48 passenger	2019	87,950.00	0.00	17,590.00	0.00
2017 BLUEBIRD-42 PASSENGER BUS	2017	84,600.00	5,000.00	16,920.00	0.00
1 BASE STATION	2013	1,050.00	420.00	210.00	0.00
8 MOBILE RADIOS	2013	3,600.00	1,440.00	720.00	0.00
BUS #11 - 2897	2012	19,500.00	3,900.00	3,900.00	0.00
Bus #11 - 2897 - From Elementary	2012	40,000.00	16,000.00	8,000.00	0.00
Bus #10 - 4504	2010	20,385.00	4,077.00	4,077.00	0.00
Bus #10 - 4504 - From Elementary	2010	37,115.00	7,423.00	7,423.00	0.00
Bus #9 - 5545	2009	90,617.60	36,247.04	18,123.52	18,123.52
Bus #9 - 5545 - From Elementary	2009	48,794.10	39,035.28	9,758.82	9,758.82
Bus #7 - 4074	2007	24,537.60	36,806.40	N/A	NA
Bus #7 - 4074 - From Elementary	2007	52,142.40	76,751.64	10,428.48	1,461.96
Bus #05 - 6241	2005	31,356.00	47,034.00	N/A	NA
Bus #05 - 6241 - From Elementary	2005	31,356.00	47,034.00	N/A	NA
Bus #5 - 0170	1999	26,128.00	39,192.00	N/A	NA
Bus #6 - 9674	1996	19,871.16	29,806.74	N/A	NA
Total					29,344.30

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,144.19
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	29,144.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	160,855.81
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	92,358.22

Budget Uses

Expenditure Budget	0002	92,358.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,253.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,253.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,104.71
District Tax Levy	1110	30,000.00
District Mills	999	18.25
Total Estimated Revenues to Fund Adopted Budget	0004	92,358.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,437.68

Budget Uses

Expenditure Budget	0002	16,437.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,437.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,437.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,437.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-15301585

50 Debt Service Fund

08-0146

Taxable Value		1,643,801.00
Adopted Budget	0001	122,911.81

Budget Uses

Expenditure Budget	0002	122,911.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	7,623.07
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,288.74
Jurisdiction Mills	999	70.14
Total Estimated Revenues to Fund Adopted Budget	0004	122,911.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	04/26/2022	06/30/2042	270,000.00	264,000.00	6,000.00	12,369.27	225.00
Elementary Bond	04/26/2022	06/30/2042	1,530,000.00	1,496,000.00	34,000.00	70,092.54	225.00
Total Bond Requirements							122,911.81
Total Debt Service Requirements						0002	122,911.81

Budget Report
FY 2023

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-15301585

61 Building Reserve Fund

Adopted Budget		0001	179,553.65

Budget Uses

Expenditure Budget		0002	179,553.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	174,553.65
Operating Reserve		0961	50,000.00
Unreserved Fund Balance Reappropriated		0970	124,553.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	55,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	55,000.00
District Mills		999	33.46
Building Reserve Voted Mills		0134	33.46
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	179,553.65

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	275,000.00	5	612	211,714.46	55,000.00	55,000.00
Total						55,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	3,358,997

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ernest Marinko

(Signature) (Date)

Chairperson, School Trustees: Keith Beil

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	606,882.48	62,463.07	10%	10.29%	39,625.91	321,606.74	245,649.83	73.14
10 Transportation	125,157.00	25,031.31	20%	20.00%	20,299.84	31,798.25	73,058.91	21.75
11 Bus Depreciation Reserve	198,002.28	0.00	N/A	0.00%	164,873.94	0.00	33,128.34	9.86
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	86,185.00	17,237.00	20%	20.00%	18,473.88	67,711.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,023.65	0.00	N/A	0.00%	1,104.88	418.77	12,500.00	3.72
29 Flexibility	20,601.25	0.00	N/A	0.00%	20,601.25	0.00	0.00	0.00
61 Building Reserve	71,874.38	0.00	N/A	0.00%	71,874.38	0.00	0.00	0.00
Total of All Funds	1,122,726.04	104,731.38			336,854.08	421,534.88	364,337.08	108.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HINSDALE K-6	35 *
M1	HINSDALE 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	208,905.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,227.36
D.	At Risk Student	(I-D)	3,628.95
E.	Indian Education For All	(I-E)	1,094.16
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	1,047.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,845.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,981.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,972.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	476,127.00
C.	Maximum Budget Limit	(II-C)	591,700.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	127,261.29
E.	Adopted Budget	(II-E)	603,388.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	428,971.19
H.	Maximum Budget Limit	(II-H)	531,937.94
I.	Highest Budget Without a Vote	(II-I)	578,976.48
J.	Highest Budget	(II-J)	606,882.48
K.	Highest Voted Amount	(II-K)	27,906.00
L.	Amount Approved on Ballot by Voters	(II-L)	27,906.00
M.	Adopted Budget	(II-M)	606,882.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,688.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,774.82
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,774.82	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,625.91
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	39,625.91	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,088.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		606,882.48
	1. BASE Budget Limit	(V-A1)	428,971.19	
	2. Over-BASE Budget	(V-A2)	177,911.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		208,905.45
	1. Direct State Aid Paid By State	(V-B1)	208,905.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,227.36
D.	At Risk Student	(V-D)		3,628.95
E.	Indian Education For All	(V-E)		1,094.16
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		1,047.63
H.	Special Education Allowable Cost Payment	(V-H)		13,845.93
I.	Remaining Fund Balance Available	(V-I)		39,625.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,996.02
	1. Actual Non-Levy Revenue	(V-J1)	2,698.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	1,298.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		127,683.78
	1. State - Guaranteed Tax Base Aid	(V-L1)	59,945.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	67,738.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		428,971.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		177,911.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		177,911.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.97
1.	District Property Tax Levy Mills	(V-U1)	52.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	606,882.48

Budget Uses

Expenditure Budget	0002	606,882.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,625.91
Direct State Aid	3110	208,905.45
Quality Educator	3111	28,227.36
At Risk Student	3112	3,628.95
Indian Education For All	3113	1,094.16
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	13,845.93
Data For Achievement	3116	1,047.63
State - Guaranteed Tax Base Aid	3120	59,945.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	357.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,340.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,298.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	67,738.54		
Over-BASE Levy	1110(c)	177,911.29		
District Tax Levy			1110	245,649.83
Total Estimated Revenues to Fund Adopted Budget			0004	606,882.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,157.00

Budget Uses

Expenditure Budget	0002	125,157.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,907.50
Contingency	0006	2,890.75
Over-Schedule	0011	93,358.75
Fund Balance for Budget	TFS48	45,331.15
Operating Reserve	0961	25,031.31
Unreserved Fund Balance Reappropriated	0970	20,299.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,899.12
State - On-Schedule Transportation Reimbursement	3210	15,899.13
District Tax Levy	1110	73,058.91
District Mills	999	21.75
Total Estimated Revenues to Fund Adopted Budget	0004	125,157.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	198,002.28

Budget Uses

Expenditure Budget	0002	198,002.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,873.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,873.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,128.34
District Mills	999	9.86
Total Estimated Revenues to Fund Adopted Budget	0004	198,002.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 EXPEDITION	2022	64,975.00	0.00	12,995.00	3,687.50
2022 Bluebird Vision 47 passenger	2022	92,500.00	0.00	18,500.00	0.00
2020 BLUEBIRD 47 PASSENGER	2020	46,962.00	13,226.00	9,392.40	6,613.00
2020 CHEVROLET MIRCOBIRD 14 PASSENGER	2020	36,480.00	9,034.00	7,296.00	4,517.00
2018 BLUEBIRD VISIONS 53 PASS	2017	41,750.00	41,750.00	8,350.00	8,350.00
2017 Bluebird 53 Pass 8365	2016	31,366.70	37,640.04	6,273.34	6,273.34
2016 BLUE BIRD 71 PASS 6838	2015	36,875.00	51,625.00	7,375.00	3,687.50
Total					33,128.34

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	86,185.00

Budget Uses

Expenditure Budget	0002	86,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,710.88
Operating Reserve	0961	17,237.00
Unreserved Fund Balance Reappropriated	0970	18,473.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	67,711.12
Total Estimated Revenues to Fund Adopted Budget	0004	86,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,023.65

Budget Uses

Expenditure Budget	0002	14,023.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,104.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,104.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	418.77
District Tax Levy	1110	12,500.00
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	14,023.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	20,601.25

Budget Uses

Expenditure Budget	0002	20,601.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,601.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,601.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,601.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	71,874.38

Budget Uses

Expenditure Budget		0002	71,874.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,874.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,874.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	71,874.38

Budget Report
FY 2023

53 Valley

0933 Hinsdale H S

Submit ID: 0933-71585124

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	27	4,077,766

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ernest Marinko

(Signature) (Date)

Chairperson, School Trustees: Keith Beil

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

0933 Hinsdale H S

Submit ID: 0933-71585124

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	573,821.78	57,448.39	10%	10.01%	77,985.86	343,891.70	151,944.22	37.26
10 Transportation	117,000.00	23,057.31	20%	19.71%	17,171.43	29,530.60	70,297.97	17.24
11 Bus Depreciation Reserve	229,973.82	0.00	N/A	0.00%	191,592.16	0.00	38,381.66	9.41
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	79,281.00	15,856.20	20%	20.00%	19,349.26	59,931.74		
17 Adult Education	24,964.58	0.00	35%	0.00%	24,964.58	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,204.28	0.00	N/A	0.00%	253.90	450.38	12,500.00	3.07
29 Flexibility	20,816.73	0.00	N/A	0.00%	20,816.73	0.00	0.00	0.00
61 Building Reserve	67,112.27	0.00	N/A	0.00%	67,112.27	0.00	0.00	0.00
Total of All Funds	1,126,174.46	96,361.90			419,246.19	433,804.42	273,123.85	66.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

53 Valley

0933 Hinsdale H S

Submit ID: 0933-71585124

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HINSDALE HS 9-12 27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	241,556.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,873.92
D.	At Risk Student	(I-D)	1,521.63
E.	Indian Education For All	(I-E)	628.56
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	601.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,010.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,321.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,408.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	446,770.79
C.	Maximum Budget Limit	(II-C)	555,812.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	113,082.33
E.	Adopted Budget	(II-E)	559,853.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	461,343.58
H.	Maximum Budget Limit	(II-H)	573,821.78
I.	Highest Budget Without a Vote	(II-I)	573,821.78
J.	Highest Budget	(II-J)	573,821.78
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	573,821.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,382.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		66.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	66.21	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		77,985.86
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	77,985.86	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,434.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		573,821.78
	1. BASE Budget Limit	(V-A1)	461,343.58	
	2. Over-BASE Budget	(V-A2)	112,478.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		241,556.79
	1. Direct State Aid Paid By State	(V-B1)	241,556.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,873.92
D.	At Risk Student	(V-D)		1,521.63
E.	Indian Education For All	(V-E)		628.56
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		601.83
H.	Special Education Allowable Cost Payment	(V-H)		6,010.51
I.	Remaining Fund Balance Available	(V-I)		77,985.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,531.02
	1. Actual Non-Levy Revenue	(V-J1)	1,698.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	2,833.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		111,175.46
	1. State - Guaranteed Tax Base Aid	(V-L1)	71,709.44	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,466.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		461,343.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,478.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,478.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.68
U.	Over-BASE Mills	(V-U)		27.58
1.	District Property Tax Levy Mills	(V-U1)	27.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

53 Valley

0933 Hinsdale H S

Submit ID: 0933-71585124

01 General Fund

Adopted Budget	0001	573,821.78

Budget Uses

Expenditure Budget	0002	573,821.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	77,985.86
Direct State Aid	3110	241,556.79
Quality Educator	3111	16,873.92
At Risk Student	3112	1,521.63
Indian Education For All	3113	628.56
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	6,010.51
Data For Achievement	3116	601.83
State - Guaranteed Tax Base Aid	3120	71,709.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	90.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,608.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,833.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,466.02		
Over-BASE Levy	1110(c)	112,478.20		
District Tax Levy			1110	151,944.22
Total Estimated Revenues to Fund Adopted Budget			0004	573,821.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	117,000.00

Budget Uses

Expenditure Budget	0002	117,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,846.00
Contingency	0006	2,684.60
Over-Schedule	0011	87,469.40
Fund Balance for Budget	TFS48	40,228.74
Operating Reserve	0961	23,057.31
Unreserved Fund Balance Reappropriated	0970	17,171.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,765.30
State - On-Schedule Transportation Reimbursement	3210	14,765.30
District Tax Levy	1110	70,297.97
District Mills	999	17.24
Total Estimated Revenues to Fund Adopted Budget	0004	117,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0933 Hinsdale H S

Submit ID: 0933-71585124

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	229,973.82

Budget Uses

Expenditure Budget	0002	229,973.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	191,592.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	191,592.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,381.66
District Mills	999	9.41
Total Estimated Revenues to Fund Adopted Budget	0004	229,973.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION	2022	64,975.00	0.00	12,995.00	0.00
2022 BLUEBIRD VISION	2022	92,500.00	0.00	18,500.00	0.00
2020 BLUEBIRD 47 PASSENGER	2020	46,961.00	13,226.00	9,392.20	6,613.00
2020 CHEVROLET MIRCBIRD 14 PASSENGER	2020	36,480.00	9,034.00	7,296.00	4,517.00
2018 BLUEBIRD VISIONS 53 PASS 1BAKCCEH3JF331938	2017	41,750.00	41,750.00	8,350.00	8,350.00
2017 bluebird 53 pass 8365	2016	57,633.30	69,159.96	11,526.66	11,526.66
2016 BLUE BIRD 6838	2015	36,875.00	43,525.00	7,375.00	7,375.00
Total					38,381.66

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	79,281.00

Budget Uses

Expenditure Budget	0002	79,281.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,205.46
Operating Reserve	0961	15,856.20
Unreserved Fund Balance Reappropriated	0970	19,349.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	59,931.74
Total Estimated Revenues to Fund Adopted Budget	0004	79,281.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,964.58

Budget Uses

Expenditure Budget	0002	24,964.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,964.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,964.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,964.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,204.28

Budget Uses

Expenditure Budget	0002	13,204.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	253.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	253.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	450.38
District Tax Levy	1110	12,500.00
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	13,204.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,816.73

Budget Uses

Expenditure Budget	0002	20,816.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,816.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,816.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,816.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0933 Hinsdale H S

Submit ID: 0933-71585124

61 Building Reserve Fund

Adopted Budget		0001	67,112.27

Budget Uses

Expenditure Budget		0002	67,112.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,112.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	67,112.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	67,112.27

Budget Report
FY 2023

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-48036263

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	89	41	6,518,087

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Staci Auck

(Signature) (Date)

Chairperson, School Trustees: Bryan Vincent

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-48036263

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,481,049.65	201,978.39	10%	13.64%	0.00	895,302.58	585,747.07	89.87
10 Transportation	225,000.00	28,454.93	20%	12.65%	0.00	68,506.90	156,493.10	24.01
11 Bus Depreciation Reserve	234,497.79	0.00	N/A	0.00%	100,691.64	0.00	133,806.15	20.53
13 Tuition	8,218.05		N/A		8,218.05	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	13,844.73	171,155.27		
17 Adult Education	4,517.43	0.00	35%	0.00%	4,517.43	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,653.82	0.00	N/A	0.00%	1,253.82	1,161.36	15,238.64	2.34
29 Flexibility	48,751.11	0.00	N/A	0.00%	48,751.11	0.00	0.00	0.00
61 Building Reserve	86,935.40	0.00	N/A	0.00%	42,855.40	21,590.00	22,490.00	3.45
Total of All Funds	2,291,623.25	267,433.32			220,132.18	1,157,716.11	913,774.96	140.20

50 Debt Service Tax Jurisdiction								
25	0.00	0.00	20-9-438	0.00%	1,829.00	0.00	0.00	0.00

Budget Report
FY 2023

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-48036263

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOBSON K-6	69
M1	HOBSON 7-8	20
H1	HOBSON HS 9-12	41

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	615,856.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,670.56
D.	At Risk Student	(I-D)	2,993.39
E.	Indian Education For All	(I-E)	3,026.40
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	2,897.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,821.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,606.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,413.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,361.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	128
B.	BASE Budget Limit	(II-B)	1,166,861.06
C.	Maximum Budget Limit	(II-C)	1,451,492.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,631.58
E.	Adopted Budget	(II-E)	1,451,492.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,189,642.07
H.	Maximum Budget Limit	(II-H)	1,481,049.65
I.	Highest Budget Without a Vote	(II-I)	1,481,049.65
J.	Highest Budget	(II-J)	1,481,049.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,481,049.65

Budget Report
FY 2023

23 Judith Basin

Submit ID: 0469-48036263

0469 Hobson K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		148,104.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		53,873.42
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	53,873.42	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		201,978.39

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,569.83	6,251.27	19,821.10
B.	Special Education RSBG to Coop	4,522.98	2,083.62	6,606.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,237.12	3,333.96	10,571.08

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	563,493.80	312,584.00	876,077.80
		730,717.80	647,037.00	1,377,754.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	257,943.38	228,404.06	486,347.44
H.	Special Education in BASE@40%	7,237.12	3,333.96	10,571.08
I.	Subsidized BASE Amount	265,180.50	231,738.02	496,918.52
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,481,049.65
1.	BASE Budget Limit	(V-A1)	1,189,642.07	
2.	Over-BASE Budget	(V-A2)	291,407.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		615,856.40
1.	Direct State Aid Paid By State	(V-B1)	615,856.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,670.56
D.	At Risk Student	(V-D)		2,993.39
E.	Indian Education For All	(V-E)		3,026.40
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		2,897.70

H.	Special Education Allowable Cost Payment	(V-H)		19,821.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		283.83
1.	Actual Non-Levy Revenue	(V-J1)	283.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		496,634.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	202,295.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,339.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,189,642.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		291,407.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		291,407.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.47
T.	BASE Mills - High School	(V-T)		15.69
U.	Over-BASE Mills	(V-U)		44.71
1.	District Property Tax Levy Mills	(V-U1)	44.71	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

23 Judith Basin

0469 Hobson K-12 Schools

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01 General Fund

Adopted Budget	0001	1,481,049.65

Budget Uses

Expenditure Budget	0002	1,481,049.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	615,856.40
Quality Educator	3111	47,670.56
At Risk Student	3112	2,993.39
Indian Education For All	3113	3,026.40
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	19,821.10
Data For Achievement	3116	2,897.70
State - Guaranteed Tax Base Aid	3120	202,295.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	283.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,339.49		
Over-BASE Levy	1110(c)	291,407.58		
District Tax Levy			1110	585,747.07
Total Estimated Revenues to Fund Adopted Budget			0004	1,481,049.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,279.00
Contingency	0006	6,227.90
Over-Schedule	0011	156,493.10
Fund Balance for Budget	TFS48	28,454.93
Operating Reserve	0961	28,454.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,253.45
State - On-Schedule Transportation Reimbursement	3210	34,253.45
District Tax Levy	1110	156,493.10
District Mills	999	24.01
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0469 Hobson K-12 Schools

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	234,497.79

Budget Uses

Expenditure Budget	0002	234,497.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,691.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,691.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	133,806.15
District Mills	999	20.53
Total Estimated Revenues to Fund Adopted Budget	0004	234,497.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Turtle Top	2022	72,708.00	0.00	14,541.60	14,541.60
Bluebird Bus #3 2023 Model	2022	100,000.00	0.00	20,000.00	20,000.00
2022 Bluebird #1	2021	101,000.00	15,150.00	20,200.00	20,200.00
2020 FORD EXPEDITION	2019	58,589.00	17,501.90	11,717.80	11,717.80
2018 FORD EXPEDITION E BUS	2019	57,839.00	17,425.90	11,567.80	11,567.80
BLUEBIRD BUS #6	2019	94,750.00	30,793.75	18,950.00	18,950.00
#5	2016	87,550.00	52,968.75	17,510.00	17,510.00
BUS #2 2014 BLUEBIRD	2014	89,500.00	69,362.50	17,900.00	17,900.00
BUS RADIOS; 8 RADIOS, 2 BASES	2012	7,094.75	7,663.01	1,418.95	1,418.95
Total					133,806.15

13 Tuition Fund

Adopted Budget	0001	8,218.05

Budget Uses

Expenditure Budget	0002	8,218.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,218.05
Unreserved Fund Balance Reappropriated	0970	8,218.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,218.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,844.73
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	13,844.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,155.27
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,517.43

Budget Uses

Expenditure Budget	0002	4,517.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,517.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,517.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,517.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,653.82

Budget Uses

Expenditure Budget	0002	17,653.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,253.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,253.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,161.36
District Tax Levy	1110	15,238.64
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	17,653.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	48,751.11

Budget Uses

Expenditure Budget	0002	48,751.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,751.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,751.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,751.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
25

Taxable Value		6,518,087.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,829.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,829.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,829.00

Budget Report
FY 2023

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-48036263

61 Building Reserve Fund

Adopted Budget		0001	86,935.40

Budget Uses

Expenditure Budget		0002	86,935.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,855.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,855.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,590.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,490.00	
District Tax Levy		1110	22,490.00
District Mills		999	3.45
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.45
Total Estimated Revenues to Fund Adopted Budget		0004	86,935.40

Budget Report
FY 2023

45 Sanders

Submit ID: 0815-42006389

0815 Hot Springs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 134	* 61	2,299,545

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 45 Sanders	129	59	2,164,139
Non-located - 24 Lake	5	2	135,406

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Jackson

(Signature) (Date)

Chairperson, School Trustees: Ricky DePoe

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,803,054.68	0.00	10%	0.00%	0.00	1,503,525.60	299,529.08	130.24
10 Transportation	294,028.00	53,769.58	20%	18.29%	0.00	50,876.43	243,151.57	105.74
11 Bus Depreciation Reserve	253,030.91	0.00	N/A	0.00%	182,245.27	0.00	70,785.64	30.78
13 Tuition	28,756.75		N/A		848.09	0.00	27,908.66	12.14
14 Retirement	256,059.00	51,211.80	20%	20.00%	81,104.76	174,954.24		
17 Adult Education	4,621.76	0.00	35%	0.00%	4,621.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,221.48	0.00	N/A	0.00%	652.51	1,568.97	20,000.00	8.70
29 Flexibility	11,301.13	0.00	N/A	0.00%	4,410.12	6,891.01	0.00	0.00
61 Building Reserve	89,986.27	0.00	N/A	0.00%	37,216.27	41,201.00	11,569.00	5.03
Total of All Funds	2,763,059.98	104,981.38			311,098.88	1,779,017.25	672,943.95	292.63

50 Debt Service								
Tax Jurisdiction								
04HS	63,520.00	0.00	20-9-438	0.00%	79,808.11	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOT SPRINGS EL K-8	104 *
M1	HOT SPRINGS MS 7-8	30 *
H1	HOT SPRINGS HS 9-12	61 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	810,954.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	81,210.08
D.	At Risk Student	(I-D)	11,409.61
E.	Indian Education For All	(I-E)	4,539.60
F.	American Indian Achievement Gap	(I-F)	11,221.00
G.	Data For Achievement	(I-G)	4,346.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,160.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,147.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,229.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,968.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	207
B.	BASE Budget Limit	(II-B)	1,640,230.56
C.	Maximum Budget Limit	(II-C)	2,034,709.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	289,871.44
E.	Adopted Budget	(II-E)	1,930,102.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,607,183.24
H.	Maximum Budget Limit	(II-H)	1,992,411.34
I.	Highest Budget Without a Vote	(II-I)	1,803,054.68
J.	Highest Budget	(II-J)	1,992,411.34
K.	Highest Voted Amount	(II-K)	189,356.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,803,054.68

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,393.31	8,767.49	28,160.80
B.	Special Education RSBG to Coop	6,301.68	2,845.92	9,147.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,278.00	4,645.36	14,923.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	847,779.30	464,759.00	1,312,538.30
		1,015,003.30	799,212.00	1,814,215.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	358,296.17	282,121.84	640,418.00
H.	Special Education in BASE@40%	10,278.00	4,645.36	14,923.36
I.	Subsidized BASE Amount	368,574.17	286,767.20	655,341.36
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,803,054.68
	1. BASE Budget Limit	(V-A1)	1,607,183.24	
	2. Over-BASE Budget	(V-A2)	195,871.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		810,954.24
	1. Direct State Aid Paid By State	(V-B1)	810,954.24	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		81,210.08
D.	At Risk Student	(V-D)		11,409.61
E.	Indian Education For All	(V-E)		4,539.60
F.	American Indian Achievement Gap	(V-F)		11,221.00
G.	Data For Achievement	(V-G)		4,346.55

H.	Special Education Allowable Cost Payment	(V-H)		28,160.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		203.56
1.	Actual Non-Levy Revenue	(V-J1)	203.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		655,137.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	551,480.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	103,657.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,607,183.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,871.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,871.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.28
T.	BASE Mills - High School	(V-T)		15.78
U.	Over-BASE Mills	(V-U)		85.18
1.	District Property Tax Levy Mills	(V-U1)	85.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,803,054.68

Budget Uses

Expenditure Budget	0002	1,803,054.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	810,954.24
Quality Educator	3111	81,210.08
At Risk Student	3112	11,409.61
Indian Education For All	3113	4,539.60
American Indian Achievement Gap	3114	11,221.00
State Special Education Allowable Cost Payment to Districts	3115	28,160.80
Data For Achievement	3116	4,346.55
State - Guaranteed Tax Base Aid	3120	551,480.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	203.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	103,657.64		
Over-BASE Levy	1110(c)	195,871.44		
District Tax Levy			1110	299,529.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,803,054.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	294,028.00

Budget Uses

Expenditure Budget	0002	294,028.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,251.30
Contingency	0006	4,625.13
Over-Schedule	0011	243,151.57
Fund Balance for Budget	TFS48	53,769.58
Operating Reserve	0961	53,769.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,438.21
State - On-Schedule Transportation Reimbursement	3210	25,438.22
District Tax Levy	1110	243,151.57
District Mills	999	105.74
Total Estimated Revenues to Fund Adopted Budget	0004	294,028.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	253,030.91

Budget Uses

Expenditure Budget	0002	253,030.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,245.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,245.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	70,785.64
District Mills	999	30.78
Total Estimated Revenues to Fund Adopted Budget	0004	253,030.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
TRAVERSE #8941	2022	24,786.00	0.00	4,957.20	2,478.60
TRAVERSE #9658	2022	36,136.00	0.00	7,227.20	3,613.60
2016 Bluebird All American Bus	2018	158,316.25	63,326.50	31,663.25	15,831.63
2017 International Bus	2017	85,182.19	51,109.30	17,036.44	8,518.22
2015 INTERNATIONAL #3136	2015	85,925.76	68,741.16	17,185.15	8,592.57
2010 International (Heat Bus)	2010	71,116.09	85,339.32	14,223.22	7,111.61
2010 International (Heat Bus) From Elementary	2010	71,116.09	71,116.10	14,223.22	7,111.61
2009 INTERNATIONAL #1125	2009	40,889.00	53,155.70	8,177.80	4,088.90
2009 INTERNATIONAL #1125 From Elementary	2009	40,889.00	40,889.00	8,177.80	4,088.90
2006 INTERNATIONAL #8650	2007	46,750.00	70,125.00	N/A	NA
2006 INTERNATIONAL #8650 From Elementary	2007	46,750.00	46,750.00	9,350.00	9,350.00
Total					70,785.64

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13 Tuition Fund

Adopted Budget	0001	28,756.75

Budget Uses

Expenditure Budget	0002	28,756.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	848.09
Unreserved Fund Balance Reappropriated	0970	848.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,908.66
District Mills	999	12.14
Total Estimated Revenues to Fund Adopted Budget	0004	28,756.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	256,059.00

Budget Uses

Expenditure Budget	0002	256,059.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,316.56
Operating Reserve	0961	51,211.80
Unreserved Fund Balance Reappropriated	0970	81,104.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,954.24
Total Estimated Revenues to Fund Adopted Budget	0004	256,059.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,621.76

Budget Uses

Expenditure Budget	0002	4,621.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,621.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,621.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,621.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.10

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,221.48

Budget Uses

Expenditure Budget	0002	22,221.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	652.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	652.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,568.97
District Tax Levy	1110	20,000.00
District Mills	999	8.70
Total Estimated Revenues to Fund Adopted Budget	0004	22,221.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,301.13

Budget Uses

Expenditure Budget	0002	11,301.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,410.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,410.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,891.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,301.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

04HS

Taxable Value		2,299,545.00
Adopted Budget	0001	63,520.00

Budget Uses

Expenditure Budget	0002	63,520.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,808.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,808.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	16,288.11

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	01/15/2003	06/30/2023	400,000.00	0.00	30,000.00	1,410.00	350.00
High School Bond	01/15/2003	06/30/2023	400,000.00	0.00	30,000.00	1,410.00	350.00
Total Bond Requirements							63,520.00
Total Debt Service Requirements						0002	63,520.00

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61 Building Reserve Fund

Adopted Budget		0001	89,986.27

Budget Uses

Expenditure Budget		0002	89,986.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,216.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,216.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,201.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,569.00	
District Tax Levy		1110	11,569.00
District Mills		999	5.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.03
Total Estimated Revenues to Fund Adopted Budget		0004	89,986.27

Budget Report
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56 Yellowstone

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0983 Huntley Project K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	555	*	234	12,586,009

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Huck

(Signature) (Date)

Chairperson, School Trustees: Tim Ley

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0983-42934427

0983 Huntley Project K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,003,686.02	1,063,952.04	10%	17.72%	104,990.96	4,697,227.23	1,201,467.83	95.44
10 Transportation	1,111,329.41	222,265.88	20%	20.00%	313,414.12	296,514.17	501,401.12	39.84
11 Bus Depreciation Reserve	959,194.40	0.00	N/A	0.00%	655,498.00	7,291.50	296,404.90	23.55
13 Tuition	340,460.83		N/A		56,508.00	4,108.00	279,844.83	22.23
14 Retirement	1,036,574.37	207,314.87	20%	20.00%	147,742.13	888,832.24		
17 Adult Education	28,000.00	0.00	35%	0.00%	21,844.00	0.00	6,156.00	0.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	111,070.65	0.00	N/A	0.00%	44,223.00	6,847.65	60,000.00	4.77
29 Flexibility	15,423.00	0.00	N/A	0.00%	15,423.00	0.00	0.00	0.00
61 Building Reserve	307,926.00	0.00	N/A	0.00%	189,074.00	69,693.27	49,158.73	3.91
Total of All Funds	9,913,664.68	1,493,532.79			1,548,717.21	5,970,514.06	2,394,433.41	190.23

50 Debt Service **Tax Jurisdiction**								
816001103	674,829.07	0.00	20-9-438	0.00%	164,995.56	33,447.34	476,386.17	37.85

Budget Report
FY 2023

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0983 Huntley Project K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HUNTLEY PROJECT K-6	422
M1	HUNTLEY PROJECT 7-8	133
H1	HUNTLEY PROJECT HS 9-12	234 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,592,716.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	249,081.28
D.	At Risk Student	(I-D)	27,907.11
E.	Indian Education For All	(I-E)	18,367.92
F.	American Indian Achievement Gap	(I-F)	8,702.00
G.	Data For Achievement	(I-G)	17,586.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	264,369.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,537.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,457.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,902.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	782
B.	BASE Budget Limit	(II-B)	5,153,896.82
C.	Maximum Budget Limit	(II-C)	6,449,946.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	655,868.82
E.	Adopted Budget	(II-E)	5,809,765.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,347,787.20
H.	Maximum Budget Limit	(II-H)	6,690,184.18
I.	Highest Budget Without a Vote	(II-I)	6,003,686.02
J.	Highest Budget	(II-J)	6,690,184.18
K.	Highest Voted Amount	(II-K)	686,498.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,003,686.02

Budget Report
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0983 Huntley Project K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		600,368.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		463,583.44
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	463,583.44	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		104,990.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	104,990.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,168,943.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	185,119.91	79,249.99	264,369.90
B.	Special Education RSBG to Coop	28,205.10	11,332.86	39,537.96
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	85,330.00	36,233.14	121,563.14
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	183,952.00	334,453.00	518,405.00
F.	100% Of Per Student Entitlement	3,509,130.80	1,772,725.50	5,281,856.30
		3,693,082.80	2,107,178.50	5,800,261.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,303,658.23	743,834.01	2,047,492.24
H.	Special Education in BASE@40%	85,330.00	36,233.14	121,563.14
I.	Subsidized BASE Amount	1,388,988.23	780,067.15	2,169,055.38
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,003,686.02
1.	BASE Budget Limit	(V-A1)	5,347,787.20	
2.	Over-BASE Budget	(V-A2)	655,898.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,592,716.80
1.	Direct State Aid Paid By State	(V-B1)	2,592,716.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		249,081.28
D.	At Risk Student	(V-D)		27,907.11
E.	Indian Education For All	(V-E)		18,367.92
F.	American Indian Achievement Gap	(V-F)		8,702.00
G.	Data For Achievement	(V-G)		17,586.81

H.	Special Education Allowable Cost Payment	(V-H)		264,369.90
I.	Remaining Fund Balance Available	(V-I)		104,990.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,290.00
1.	Actual Non-Levy Revenue	(V-J1)	2,165.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	31,125.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,030,774.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,485,205.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	545,569.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,347,787.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		655,898.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		655,898.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.85
T.	BASE Mills - High School	(V-T)		14.48
U.	Over-BASE Mills	(V-U)		52.11
1.	District Property Tax Levy Mills	(V-U1)	52.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	6,003,686.02

Budget Uses

Expenditure Budget	0002	6,003,686.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	104,990.96
Direct State Aid	3110	2,592,716.80
Quality Educator	3111	249,081.28
At Risk Student	3112	27,907.11
Indian Education For All	3113	18,367.92
American Indian Achievement Gap	3114	8,702.00
State Special Education Allowable Cost Payment to Districts	3115	264,369.90
Data For Achievement	3116	17,586.81
State - Guaranteed Tax Base Aid	3120	1,485,205.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,165.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	31,125.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	545,569.01		
Over-BASE Levy	1110(c)	655,898.82		
District Tax Levy			1110	1,201,467.83
Total Estimated Revenues to Fund Adopted Budget			0004	6,003,686.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,111,329.41

Budget Uses

Expenditure Budget	0002	1,111,329.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259,544.70
Contingency	0006	25,954.47
Over-Schedule	0011	825,830.24
Fund Balance for Budget	TFS48	535,680.00
Operating Reserve	0961	222,265.88
Unreserved Fund Balance Reappropriated	0970	313,414.12

Estimated Funding Sources

Coal Gross Proceeds	1123	11,015.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	142,749.58
State - On-Schedule Transportation Reimbursement	3210	142,749.59
District Tax Levy	1110	501,401.12
District Mills	999	39.84
Total Estimated Revenues to Fund Adopted Budget	0004	1,111,329.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	959,194.40

Budget Uses

Expenditure Budget	0002	959,194.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	655,498.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	655,498.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	7,291.50
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	296,404.90
District Mills	999	23.55
Total Estimated Revenues to Fund Adopted Budget	0004	959,194.40

Budget Report
FY 2023

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Submit ID: 0983-42934427

0983 Huntley Project K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2022	63,840.00	0.00	12,768.00	0.00
2023 Bluebird 51 - 23B	2022	122,000.00	0.00	24,400.00	0.00
2022 Bluebird 83-22A	2021	187,500.00	10,000.00	37,500.00	0.00
2019 Ford Expedition Max - E-Bus	2020	53,488.00	15,000.00	10,697.60	10,697.60
2021 Bluebird 77-21A	2020	122,800.00	10,000.00	24,560.00	0.00
2019 Bluebird 83-19A	2019	112,500.00	29,843.00	22,500.00	15,000.00
2019 Bluebird 83-19B	2019	112,500.00	29,843.00	22,500.00	15,000.00
2020 Bluebird 83-20A	2019	120,500.00	20,000.00	24,100.00	0.00
2020 Bluebird 83-20B	2019	120,500.00	20,000.00	24,100.00	0.00
2017 Blue Bird 81-17C	2017	115,850.00	56,340.00	23,170.00	23,170.00
2017 Thomas 46-17D	2017	153,701.00	106,908.70	30,740.20	30,740.20
2018 Bluebird 78-18B	2017	120,388.00	52,863.60	24,077.60	24,077.60
2018 Bluebird 81-18A	2017	116,936.00	46,914.00	23,387.20	23,387.20
2017 Thomas 83-17A	2016	113,027.00	86,589.80	22,605.40	22,605.40
2017 Thomas 83-17B	2016	113,027.00	89,265.80	22,605.40	22,605.40
2014 Thomas - 46 - 14A	2015	144,665.00	173,598.00	28,933.00	28,933.00
2015 Thomas - 84 - 15B	2015	111,047.00	96,627.80	22,209.40	22,209.40
2015 Thomas - 84 -15A	2015	111,047.00	96,627.80	22,209.40	22,209.40
2014 Thomas 53 - 14C	2013	97,664.00	134,696.00	19,532.80	11,800.00
2014 Thomas 82 - 14B	2013	109,556.00	141,955.80	21,911.20	21,911.20
2012 Thomas 48-12B	2012	87,000.00	121,150.00	17,400.00	9,350.00
2012 Thomas 84-12A	2012	93,000.00	139,500.00	N/A	NA
2010 Thomas 84-10A	2011	105,015.00	157,522.50	N/A	NA
2011 Thomas 84-11A	2011	94,529.00	141,793.50	N/A	NA
2009 Bluebird 84-09B	2009	87,324.00	130,986.00	N/A	NA
2002 Bluebird 84-02A	2008	48,000.00	72,000.00	N/A	NA
2005 Bluebird 84-05A	2008	65,000.00	97,500.00	N/A	NA
2007 Bluebird 84-07A	2007	79,000.00	118,500.00	N/A	NA
2007 Bluebird 84-07B	2007	79,000.00	118,500.00	N/A	NA
2008 Thomas 48-08A	2007	97,000.00	145,500.00	N/A	NA
2001 Bluebird 24-01A	2006	16,500.00	24,750.00	N/A	NA
2006 84 Bluebird-06A	2006	71,700.00	107,550.00	N/A	NA
2006 Bluebird 84-06B	2006	71,700.00	107,550.00	N/A	NA
1997 Bluebird 84-97B	2004	32,000.00	48,000.00	N/A	NA
1994 Bluebird 84	2002	25,000.00	37,500.00	N/A	NA
2000 Bluebird 48-00B	2000	44,216.97	66,325.46	N/A	NA
1983 4WD Collins 19	1998	3,500.00	5,250.00	N/A	NA
Total					303,696.40

13 Tuition Fund

Adopted Budget	0001	340,460.83

Budget Uses

Expenditure Budget	0002	340,460.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,508.00
Unreserved Fund Balance Reappropriated	0970	56,508.00

Estimated Funding Sources

Coal Gross Proceeds	1123	4,108.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	279,844.83
District Mills	999	22.23
Total Estimated Revenues to Fund Adopted Budget	0004	340,460.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,036,574.37

Budget Uses

Expenditure Budget	0002	1,036,574.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	355,057.00
Operating Reserve	0961	207,314.87
Unreserved Fund Balance Reappropriated	0970	147,742.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	888,832.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,036,574.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,844.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,844.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,156.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	111,070.65

Budget Uses

Expenditure Budget	0002	111,070.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,223.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,223.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	1,627.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,220.65
District Tax Levy	1110	60,000.00
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	111,070.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,423.00

Budget Uses

Expenditure Budget	0002	15,423.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,423.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,423.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,423.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0983-42934427

0983 Huntley Project K-12 Schools

50 Debt Service Fund

816001103

Taxable Value		12,586,009.00
Adopted Budget	0001	674,829.07

Budget Uses

Expenditure Budget	0002	674,829.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,620,477.00
Fund Balance In Sinking Fund	0960	7,455,481.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,995.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	22,254.78
Interest Earnings	1510	11,192.56
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	476,386.17
Jurisdiction Mills	999	37.85
Total Estimated Revenues to Fund Adopted Budget	0004	674,829.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/11/2009	12/01/2024	3,900,000.00	825,566.29	218,971.62	50,700.00	250.00
High School Bond	09/11/2009	12/01/2024	5,850,000.00	1,233,182.76	328,457.45	76,050.00	400.00
Total Bond Requirements							674,829.07
Total Debt Service Requirements						0002	674,829.07

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0983-42934427

0983 Huntley Project K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	307,926.00

Budget Uses

Expenditure Budget		0002	307,926.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	189,074.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	189,074.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	2,832.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,861.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,158.73	
District Tax Levy		1110	49,158.73
District Mills		999	3.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.91
Total Estimated Revenues to Fund Adopted Budget		0004	307,926.00

Budget Report
FY 2023

52 Treasure

Submit ID: 0923-75373698

0923 Hysham K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	62	13	5,263,773

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robin Weinmeister

(Signature) (Date)

Chairperson, School Trustees: Marcus Baue

(Signature) (Date)

County Superintendent: Tamara Kimball

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

52 Treasure

Submit ID: 0923-75373698

0923 Hysham K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,270,120.18	127,012.02	10%	10.00%	33,954.06	593,336.35	642,829.77	122.13
10 Transportation	170,000.00	28,893.88	20%	17.00%	0.00	37,138.79	132,861.21	25.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,595.22		N/A		3,595.22	0.00	0.00	0.00
14 Retirement	160,000.00	32,000.00	20%	20.00%	30,443.43	129,556.57		
17 Adult Education	7,654.58	0.00	35%	0.00%	7,654.58	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,493.44	0.00	N/A	0.00%	1,660.20	833.24	0.00	0.00
29 Flexibility	705.60	0.00	N/A	0.00%	705.60	0.00	0.00	0.00
61 Building Reserve	438,890.31	0.00	N/A	0.00%	400,970.31	17,834.51	20,085.49	3.82
Total of All Funds	2,053,459.33	187,905.90			478,983.40	778,699.46	795,776.47	151.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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0923 Hysham K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HYSHAM K-6	57
M1	HYSHAM 7-8	5
H1	HYSHAM HS 9-12	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	437,416.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,720.00
D.	At Risk Student	(I-D)	3,664.13
E.	Indian Education For All	(I-E)	1,746.00
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	1,671.75
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,884.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,811.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,038.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,819.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	828,932.48
C.	Maximum Budget Limit	(II-C)	1,031,276.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	423,605.86
E.	Adopted Budget	(II-E)	1,252,538.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	853,528.33
H.	Maximum Budget Limit	(II-H)	1,061,496.01
I.	Highest Budget Without a Vote	(II-I)	1,270,120.18
J.	Highest Budget	(II-J)	1,270,120.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,270,120.18

Budget Report
FY 2023

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0923 Hysham K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,012.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		33,954.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	33,954.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		160,966.08

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,614.18	3,270.11	18,884.29
B.	Special Education RSBG to Coop	3,150.84	660.66	3,811.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,506.01	1,572.31	9,078.32

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	377,679.80	99,203.00	476,882.80
		544,903.80	433,656.00	978,559.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	192,351.04	153,080.57	345,431.61
H.	Special Education in BASE@40%	7,506.01	1,572.31	9,078.32
I.	Subsidized BASE Amount	199,857.05	154,652.88	354,509.93
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,270,120.18
1.	BASE Budget Limit	(V-A1)	853,528.33	
2.	Over-BASE Budget	(V-A2)	416,591.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		437,416.23
1.	Direct State Aid Paid By State	(V-B1)	437,416.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,720.00
D.	At Risk Student	(V-D)		3,664.13
E.	Indian Education For All	(V-E)		1,746.00
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		1,671.75

H.	Special Education Allowable Cost Payment	(V-H)		18,884.29
I.	Remaining Fund Balance Available	(V-I)		33,954.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,506.56
	1. Actual Non-Levy Revenue	(V-J1)	7,506.56	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		313,049.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	86,811.39	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	226,237.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		853,528.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		416,591.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		416,591.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.82
T.	BASE Mills - High School	(V-T)		15.17
U.	Over-BASE Mills	(V-U)		79.14
	1. District Property Tax Levy Mills	(V-U1)	79.14	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		122.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

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0923 Hysham K-12 Schools

01 General Fund

Adopted Budget	0001	1,270,120.18

Budget Uses

Expenditure Budget	0002	1,270,120.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	33,954.06
Direct State Aid	3110	437,416.23
Quality Educator	3111	34,720.00
At Risk Student	3112	3,664.13
Indian Education For All	3113	1,746.00
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	18,884.29
Data For Achievement	3116	1,671.75
State - Guaranteed Tax Base Aid	3120	86,811.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	67.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,439.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	226,237.92		
Over-BASE Levy	1110(c)	416,591.85		
District Tax Levy			1110	642,829.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,270,120.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,762.54
Contingency	0006	3,376.25
Over-Schedule	0011	132,861.21
Fund Balance for Budget	TFS48	28,893.88
Operating Reserve	0961	28,893.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,569.39
State - On-Schedule Transportation Reimbursement	3210	18,569.40
District Tax Levy	1110	132,861.21
District Mills	999	25.24
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,595.22

Budget Uses

Expenditure Budget	0002	3,595.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,595.22
Unreserved Fund Balance Reappropriated	0970	3,595.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,595.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,443.43
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	30,443.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,556.57
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0923 Hysham K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	7,654.58

Budget Uses

Expenditure Budget	0002	7,654.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,654.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,654.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,654.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,493.44

Budget Uses

Expenditure Budget	0002	2,493.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,660.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,660.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	833.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,493.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	705.60

Budget Uses

Expenditure Budget	0002	705.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	705.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

52 Treasure

Submit ID: 0923-75373698

0923 Hysham K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

52 Treasure

Submit ID: 0923-75373698

0923 Hysham K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	438,890.31

Budget Uses

Expenditure Budget		0002	438,890.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	400,970.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	400,970.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,834.51
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,085.49	
District Tax Levy		1110	20,085.49
District Mills		999	3.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.82
Total Estimated Revenues to Fund Adopted Budget		0004	438,890.31

Budget Report
FY 2023

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-74640741

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 314	N/A	6,001,567

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debi Orelup

(Signature) (Date)

Chairperson, School Trustees: Renae Scott

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

Submit ID: 0989-74640741

0989 Independent Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,910,536.60	176,181.21	10%	9.22%	0.00	1,568,668.96	341,867.64	56.98
10 Transportation	149,452.00	29,890.40	20%	20.00%	27,161.95	30,953.94	91,336.11	15.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	249,100.00		N/A		50,764.07	1,502.00	196,833.93	32.80
14 Retirement	305,774.00	61,154.80	20%	20.00%	56,646.68	249,127.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,677.03	0.00	N/A	0.00%	13,189.84	2,487.19	0.00	0.00
29 Flexibility	2.75	0.00	N/A	0.00%	2.75	0.00	0.00	0.00
61 Building Reserve	352,832.63	0.00	N/A	0.00%	302,852.63	31,511.85	18,468.15	3.08
Total of All Funds	2,983,375.01	267,226.41			450,617.92	1,884,251.26	648,505.83	108.08

50 Debt Service								
Tax Jurisdiction								
52 Elem	248,500.00	27,427.52	20-9-438	11.04%	10,000.00	0.00	238,500.00	39.74

Budget Report
FY 2023

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-74640741

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 INDEPENDENT K-6 314 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	859,829.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	98,084.00
D.	At Risk Student	(I-D)	3,243.14
E.	Indian Education For All	(I-E)	7,309.92
F.	American Indian Achievement Gap	(I-F)	2,061.00
G.	Data For Achievement	(I-G)	6,999.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	57,687.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,855.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,863.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	318
B.	BASE Budget Limit	(II-B)	1,705,187.87
C.	Maximum Budget Limit	(II-C)	2,130,158.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,889.82
E.	Adopted Budget	(II-E)	1,872,077.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,743,646.78
H.	Maximum Budget Limit	(II-H)	2,172,483.88
I.	Highest Budget Without a Vote	(II-I)	1,910,536.60
J.	Highest Budget	(II-J)	2,172,483.88
K.	Highest Voted Amount	(II-K)	261,947.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,910,536.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		176,181.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,181.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,910,536.60
1.	BASE Budget Limit	(V-A1)	1,743,646.78	
2.	Over-BASE Budget	(V-A2)	166,889.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		859,829.89
1.	Direct State Aid Paid By State	(V-B1)	859,829.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		98,084.00
D.	At Risk Student	(V-D)		3,243.14
E.	Indian Education For All	(V-E)		7,309.92
F.	American Indian Achievement Gap	(V-F)		2,061.00
G.	Data For Achievement	(V-G)		6,999.06
H.	Special Education Allowable Cost Payment	(V-H)		57,687.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		459.68
1.	Actual Non-Levy Revenue	(V-J1)	459.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		707,973.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	529,995.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	177,977.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,743,646.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	3,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,889.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,889.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.31
1.	District Property Tax Levy Mills	(V-U1)	27.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-74640741

01 General Fund

Adopted Budget	0001	1,910,536.60

Budget Uses

Expenditure Budget	0002	1,910,536.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	859,829.89
Quality Educator	3111	98,084.00
At Risk Student	3112	3,243.14
Indian Education For All	3113	7,309.92
American Indian Achievement Gap	3114	2,061.00
State Special Education Allowable Cost Payment to Districts	3115	57,687.06
Data For Achievement	3116	6,999.06
State - Guaranteed Tax Base Aid	3120	529,995.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	459.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	3,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	177,977.82		
Over-BASE Levy	1110(c)	163,889.82		
District Tax Levy			1110	341,867.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,910,536.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	149,452.00

Budget Uses

Expenditure Budget	0002	149,452.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,400.62
Contingency	0006	0.00
Over-Schedule	0011	119,051.38
Fund Balance for Budget	TFS48	57,052.35
Operating Reserve	0961	29,890.40
Unreserved Fund Balance Reappropriated	0970	27,161.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	553.32
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,200.31
State - On-Schedule Transportation Reimbursement	3210	15,200.31
District Tax Levy	1110	91,336.11
District Mills	999	15.22
Total Estimated Revenues to Fund Adopted Budget	0004	149,452.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	249,100.00

Budget Uses

Expenditure Budget	0002	249,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,764.07
Unreserved Fund Balance Reappropriated	0970	50,764.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,502.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	196,833.93
District Mills	999	32.80
Total Estimated Revenues to Fund Adopted Budget	0004	249,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	305,774.00

Budget Uses

Expenditure Budget	0002	305,774.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,801.48
Operating Reserve	0961	61,154.80
Unreserved Fund Balance Reappropriated	0970	56,646.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	249,127.32
Total Estimated Revenues to Fund Adopted Budget	0004	305,774.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,677.03

Budget Uses

Expenditure Budget	0002	15,677.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,189.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,189.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	785.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,702.19
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,677.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.75

Budget Uses

Expenditure Budget	0002	2.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
52 Elem

Taxable Value		6,001,567.00
Adopted Budget	0001	248,500.00

Budget Uses

Expenditure Budget	0002	248,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,427.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	27,427.52
Unreserved Fund Balance Reappropriated	0970	10,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	238,500.00
Jurisdiction Mills	999	39.74
Total Estimated Revenues to Fund Adopted Budget	0004	248,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/18/2021	06/15/2029	2,060,000.00	1,635,000.00	215,000.00	32,700.00	800.00
Total Bond Requirements							248,500.00
Total Debt Service Requirements						0002	248,500.00

Budget Report
FY 2023

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-74640741

61 Building Reserve Fund

Adopted Budget		0001	352,832.63

Budget Uses

Expenditure Budget		0002	352,832.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	302,852.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	302,852.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,511.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,468.15	
District Tax Levy		1110	18,468.15
District Mills		999	3.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.08
Total Estimated Revenues to Fund Adopted Budget		0004	352,832.63

Budget Report
FY 2023

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-76402717

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	750,426

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Joe Johnson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-76402717

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	104,405.89	19,096.42	10%	18.29%	0.00	59,755.12	44,650.77	59.50
10 Transportation	1,925.00	336.61	20%	17.49%	0.00	1,925.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,530.00	2,906.00	20%	20.00%	4,398.28	10,131.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81.43	0.00	N/A	0.00%	0.01	81.42	0.00	0.00
29 Flexibility	22,082.37	0.00	N/A	0.00%	22,082.37	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	143,024.69	22,339.03			26,480.66	71,893.26	44,650.77	59.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-76402717

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 JACKSON K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,067.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	356.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	81,399.88
C.	Maximum Budget Limit	(II-C)	101,282.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,820.35
E.	Adopted Budget	(II-E)	103,220.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	83,404.13
H.	Maximum Budget Limit	(II-H)	103,396.35
I.	Highest Budget Without a Vote	(II-I)	104,405.89
J.	Highest Budget	(II-J)	104,405.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	104,405.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,440.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,655.83
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,655.83	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,096.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		104,405.89
1.	BASE Budget Limit	(V-A1)	83,404.13	
2.	Over-BASE Budget	(V-A2)	21,001.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
1.	Direct State Aid Paid By State	(V-B1)	43,569.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		1,067.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		109.83
1.	Actual Non-Levy Revenue	(V-J1)	109.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,866.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,217.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,649.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		83,404.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,001.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,001.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.99
1.	District Property Tax Levy Mills	(V-U1)	27.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	104,405.89

Budget Uses

Expenditure Budget	0002	104,405.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	43,569.45
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,067.29
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	11,217.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	90.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,649.01		
Over-BASE Levy	1110(c)	21,001.76		
District Tax Levy			1110	44,650.77
Total Estimated Revenues to Fund Adopted Budget			0004	104,405.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,925.00

Budget Uses

Expenditure Budget	0002	1,925.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,750.00
Contingency	0006	175.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	336.61
Operating Reserve	0961	336.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	962.50
State - On-Schedule Transportation Reimbursement	3210	962.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-76402717

14 Retirement Fund

Adopted Budget	0001	14,530.00

Budget Uses

Expenditure Budget	0002	14,530.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,304.28
Operating Reserve	0961	2,906.00
Unreserved Fund Balance Reappropriated	0970	4,398.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,131.72
Total Estimated Revenues to Fund Adopted Budget	0004	14,530.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81.43

Budget Uses

Expenditure Budget	0002	81.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	81.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-76402717

29 Flexibility Fund

Adopted Budget	0001	22,082.37

Budget Uses

Expenditure Budget	0002	22,082.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,082.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,082.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,082.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-56639382

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	294	24,275,862

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lorie Carey

(Signature) (Date)

Chairperson, School Trustees: Camilla Robson

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-56639382

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,725,525.59	534,381.67	10%	19.61%	0.00	1,953,490.08	772,035.51	31.81
10 Transportation	412,180.09	82,436.02	20%	20.00%	70,565.39	133,264.02	208,350.68	8.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	101,003.84		N/A		0.00	0.00	101,003.84	4.16
14 Retirement	357,678.58	71,535.72	20%	20.00%	47,622.11	310,056.47		
17 Adult Education	49,574.47	0.00	35%	0.00%	29,574.47	0.00	20,000.00	0.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	56,284.37	0.00	N/A	0.00%	19,018.62	2,265.75	35,000.00	1.44
29 Flexibility	32,801.05	0.00	N/A	0.00%	32,801.05	0.00	0.00	0.00
61 Building Reserve	130,474.22	0.00	N/A	0.00%	83,464.22	18,658.19	28,351.81	1.17
Total of All Funds	3,865,522.21	688,353.41			283,045.86	2,417,734.51	1,164,741.84	47.98

50 Debt Service **Tax Jurisdiction**								
SD 1	934,133.33	0.00	20-9-438	0.00%	0.00	0.00	934,133.33	38.48

Budget Report
FY 2023

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-56639382

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JEFFERSON HS 9-12 294 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,143,119.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	88,119.36
D.	At Risk Student	(I-D)	5,303.73
E.	Indian Education For All	(I-E)	6,844.32
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	6,553.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	113,666.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,788.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,422.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	291
B.	BASE Budget Limit	(II-B)	2,174,489.02
C.	Maximum Budget Limit	(II-C)	2,714,721.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	364,600.09
E.	Adopted Budget	(II-E)	2,591,641.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,320,925.50
H.	Maximum Budget Limit	(II-H)	2,909,461.05
I.	Highest Budget Without a Vote	(II-I)	2,725,525.59
J.	Highest Budget	(II-J)	2,909,461.05
K.	Highest Voted Amount	(II-K)	183,935.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,725,525.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		272,552.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		261,829.11
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	261,829.11	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		534,381.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,725,525.59
1.	BASE Budget Limit	(V-A1)	2,320,925.50	
2.	Over-BASE Budget	(V-A2)	404,600.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,143,119.13
1.	Direct State Aid Paid By State	(V-B1)	1,143,119.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		88,119.36
D.	At Risk Student	(V-D)		5,303.73
E.	Indian Education For All	(V-E)		6,844.32
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		6,553.26
H.	Special Education Allowable Cost Payment	(V-H)		113,666.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,312.77
1.	Actual Non-Levy Revenue	(V-J1)	2,312.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		951,800.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	544,365.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	407,435.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,320,925.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	40,000.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		364,600.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,600.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.79
U.	Over-BASE Mills	(V-U)		15.02
	1. District Property Tax Levy Mills	(V-U1)	15.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,725,525.59

Budget Uses

Expenditure Budget	0002	2,725,525.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,143,119.13
Quality Educator	3111	88,119.36
At Risk Student	3112	5,303.73
Indian Education For All	3113	6,844.32
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	113,666.13
Data For Achievement	3116	6,553.26
State - Guaranteed Tax Base Aid	3120	544,365.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,312.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	40,000.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	407,435.42		
Over-BASE Levy	1110(c)	364,600.09		
District Tax Levy			1110	772,035.51
Total Estimated Revenues to Fund Adopted Budget			0004	2,725,525.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	412,180.09

Budget Uses

Expenditure Budget	0002	412,180.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	121,149.11
Contingency	0006	12,114.91
Over-Schedule	0011	278,916.07
Fund Balance for Budget	TFS48	153,001.41
Operating Reserve	0961	82,436.02
Unreserved Fund Balance Reappropriated	0970	70,565.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	66,632.01
State - On-Schedule Transportation Reimbursement	3210	66,632.01
District Tax Levy	1110	208,350.68
District Mills	999	8.58
Total Estimated Revenues to Fund Adopted Budget	0004	412,180.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	101,003.84

Budget Uses

Expenditure Budget	0002	101,003.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	101,003.84
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	101,003.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-56639382

14 Retirement Fund

Adopted Budget	0001	357,678.58

Budget Uses

Expenditure Budget	0002	357,678.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,157.83
Operating Reserve	0961	71,535.72
Unreserved Fund Balance Reappropriated	0970	47,622.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	310,056.47
Total Estimated Revenues to Fund Adopted Budget	0004	357,678.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	49,574.47

Budget Uses

Expenditure Budget	0002	49,574.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,574.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,574.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	49,574.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	56,284.37

Budget Uses

Expenditure Budget	0002	56,284.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,018.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,018.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,265.75
District Tax Levy	1110	35,000.00
District Mills	999	1.44
Total Estimated Revenues to Fund Adopted Budget	0004	56,284.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-56639382

29 Flexibility Fund

Adopted Budget	0001	32,801.05

Budget Uses

Expenditure Budget	0002	32,801.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,801.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,801.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,801.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-56639382

50 Debt Service Fund

SD 1

Taxable Value		24,275,862.00
Adopted Budget	0001	934,133.33

Budget Uses

Expenditure Budget	0002	934,133.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	934,133.33
Jurisdiction Mills	999	38.48
Total Estimated Revenues to Fund Adopted Budget	0004	934,133.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	02/01/2022	06/30/2042	12,500,000.00	12,275,000.00	225,000.00	708,333.33	800.00
Total Bond Requirements							934,133.33
Total Debt Service Requirements						0002	934,133.33

Budget Report
FY 2023
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-56639382

61 Building Reserve Fund

Adopted Budget		0001	130,474.22

Budget Uses

Expenditure Budget		0002	130,474.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,464.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,464.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,658.19
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,351.81	
District Tax Levy		1110	28,351.81
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	130,474.22

Budget Report
FY 2023

05 Carbon

0060 Joliet Elem

Submit ID: 0060-71709610

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	279	N/A	10,148,173

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Dawn Blain

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
05 Carbon
0060 Joliet Elem

Submit ID: 0060-71709610

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,964,976.15	164,290.00	10%	8.36%	0.00	1,409,115.11	555,861.04	54.77
10 Transportation	173,000.00	34,600.00	20%	20.00%	4,233.00	30,588.62	138,178.38	13.62
11 Bus Depreciation Reserve	64,220.68	67,145.00	N/A	104.55%	0.00	0.00	64,220.68	6.33
13 Tuition	120,515.84		N/A		12,950.00	0.00	107,565.84	10.60
14 Retirement	330,000.00	52,017.00	20%	15.76%	0.00	330,000.00		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	12,169.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,676.52	389.00	N/A	1.23%	0.00	1,676.52	30,000.00	2.96
29 Flexibility	67,700.00	0.00	N/A	0.00%	0.00	33,850.00	33,850.00	3.34
61 Building Reserve	88,710.00	9,717.00	N/A	10.95%	0.00	20,403.77	68,306.23	6.73
Total of All Funds	2,852,799.19	332,358.00			29,352.00	1,825,634.02	997,982.17	98.35

50 Debt Service Tax Jurisdiction								
0060	0.00	0.00	20-9-438	0.00%	2,553.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JOLIET K-6	207
M1	JOLIET 7-8	72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	869,622.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,623.44
D.	At Risk Student	(I-D)	2,809.34
E.	Indian Education For All	(I-E)	6,495.12
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	6,218.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,539.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,178.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,184.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	261
B.	BASE Budget Limit	(II-B)	1,582,546.79
C.	Maximum Budget Limit	(II-C)	1,958,046.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,629.37
E.	Adopted Budget	(II-E)	1,830,176.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,717,347.14
H.	Maximum Budget Limit	(II-H)	2,126,291.17
I.	Highest Budget Without a Vote	(II-I)	1,964,976.51
J.	Highest Budget	(II-J)	2,126,291.17
K.	Highest Voted Amount	(II-K)	161,314.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,964,976.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		164,290.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		164,290.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,964,976.15
1.	BASE Budget Limit	(V-A1)	1,717,347.14	
2.	Over-BASE Budget	(V-A2)	247,629.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		869,622.32
1.	Direct State Aid Paid By State	(V-B1)	869,622.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,623.44
D.	At Risk Student	(V-D)		2,809.34
E.	Indian Education For All	(V-E)		6,495.12
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		6,218.91
H.	Special Education Allowable Cost Payment	(V-H)		42,539.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		805.77
1.	Actual Non-Levy Revenue	(V-J1)	805.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		708,630.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	400,398.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	308,232.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,717,347.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,629.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,629.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.40
1.	District Property Tax Levy Mills	(V-U1)	24.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,964,976.15

Budget Uses

Expenditure Budget	0002	1,964,976.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	869,622.32
Quality Educator	3111	78,623.44
At Risk Student	3112	2,809.34
Indian Education For All	3113	6,495.12
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	42,539.13
Data For Achievement	3116	6,218.91
State - Guaranteed Tax Base Aid	3120	400,398.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	463.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	342.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	308,232.03		
Over-BASE Levy	1110(c)	247,629.01		
District Tax Levy			1110	555,861.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,964,976.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	173,000.00

Budget Uses

Expenditure Budget	0002	173,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,807.84
Contingency	0006	2,780.78
Over-Schedule	0011	142,411.38
Fund Balance for Budget	TFS48	38,833.00
Operating Reserve	0961	34,600.00
Unreserved Fund Balance Reappropriated	0970	4,233.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,294.31
State - On-Schedule Transportation Reimbursement	3210	15,294.31
District Tax Levy	1110	138,178.38
District Mills	999	13.62
Total Estimated Revenues to Fund Adopted Budget	0004	173,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	64,220.68

Budget Uses

Expenditure Budget	0002	64,220.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,145.00
Operating Reserve	0961	67,145.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	64,220.68
District Mills	999	6.33
Total Estimated Revenues to Fund Adopted Budget	0004	64,220.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird	2021	67,140.00	13,428.00	13,428.00	13,428.00
2020 Bluebird	2020	73,670.00	44,202.00	14,734.00	14,734.00
2015 Ford Expedition	2019	23,693.40	14,215.36	4,738.68	4,738.68
2018 Blue Bird	2017	58,500.00	38,100.00	11,700.00	11,700.00
2016 Bluebird	2016	32,400.00	28,920.00	6,480.00	6,480.00
2011 Bluebird Vision 52 Pass	2014	26,250.00	39,375.00	N/A	NA
2014 Bluebird All American 84 passenger	2014	65,700.00	78,320.00	13,140.00	13,140.00
2008 Bluebird All-American Handicapped Bus	2013	19,000.00	28,500.00	N/A	NA
RADIOS, CASES, BATTERIES	2013	4,845.00	7,267.50	N/A	NA
2010 Thomas Freightliner	2010	42,742.50	64,113.75	N/A	NA
2010 Thomas Freightliner.	2010	42,742.50	64,113.75	N/A	NA
Total					64,220.68

Budget Report
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13 Tuition Fund

Adopted Budget	0001	120,515.84

Budget Uses

Expenditure Budget	0002	120,515.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,950.00
Unreserved Fund Balance Reappropriated	0970	12,950.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,565.84
District Mills	999	10.60
Total Estimated Revenues to Fund Adopted Budget	0004	120,515.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,017.00
Operating Reserve	0961	52,017.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	330,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,369.00
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	12,169.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	169.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,676.52

Budget Uses

Expenditure Budget	0002	31,676.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	389.00
Operating Reserve	0961	389.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,676.52
District Tax Levy	1110	30,000.00
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	31,676.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	67,700.00

Budget Uses

Expenditure Budget	0002	67,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	33,850.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	33,850.00
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	67,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0060

Taxable Value		4,628,774.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,553.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,553.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,553.00

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61 Building Reserve Fund

Adopted Budget		0001	88,710.00

Budget Uses

Expenditure Budget		0002	88,710.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,717.00
Operating Reserve		0961	9,717.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,403.77
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	23,306.23	
District Tax Levy		1110	68,306.23
District Mills		999	6.73
Building Reserve Voted Mills		0134	4.43
Building Reserve Permissive Mills		0135	2.30
Total Estimated Revenues to Fund Adopted Budget		0004	88,710.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	225,000.00	5	612	135,000.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2023

05 Carbon

0061 Joliet H S

Submit ID: 0061-49571437

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	134	11,143,012

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Dawn Blain

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
05 Carbon
0061 Joliet H S

Submit ID: 0061-49571437

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,306,979.73	121,096.00	10%	9.27%	0.00	980,418.52	326,561.21	29.30
10 Transportation	127,000.00	25,400.00	20%	20.00%	9,760.00	20,392.42	96,847.58	8.69
11 Bus Depreciation Reserve	49,237.12	130,547.00	N/A	265.14%	0.00	0.00	49,237.12	4.42
13 Tuition	47,611.02		N/A		25,073.00	0.00	22,538.02	2.02
14 Retirement	180,000.00	36,000.00	20%	20.00%	31,151.00	148,849.00		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	15,239.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,136.00	0.00	N/A	0.00%	0.00	1,136.00	25,000.00	2.24
29 Flexibility	53,255.69	0.00	N/A	0.00%	12,721.00	20,267.69	20,267.00	1.82
61 Building Reserve	58,640.00	0.00	N/A	0.00%	0.00	16,170.16	42,469.84	3.81
Total of All Funds	1,863,859.56	318,293.00			93,944.00	1,187,233.79	582,920.77	52.30

50 Debt Service Tax Jurisdiction								
Joliet High School District 7	0.00	0.00	20-9-438	0.00%	3,587.00	0.00	0.00	0.00

Budget Report
FY 2023

05 Carbon

0061 Joliet H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JOLIET HS 9-12 134

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	604,770.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,577.20
D.	At Risk Student	(I-D)	1,103.03
E.	Indian Education For All	(I-E)	3,119.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,986.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,278.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,809.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,553.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	1,073,601.51
C.	Maximum Budget Limit	(II-C)	1,334,021.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,316.85
E.	Adopted Budget	(II-E)	1,216,918.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,163,662.88
H.	Maximum Budget Limit	(II-H)	1,444,084.42
I.	Highest Budget Without a Vote	(II-I)	1,306,979.73
J.	Highest Budget	(II-J)	1,444,084.42
K.	Highest Voted Amount	(II-K)	137,104.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,306,979.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,096.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,096.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,306,979.73
1.	BASE Budget Limit	(V-A1)	1,163,662.88	
2.	Over-BASE Budget	(V-A2)	143,316.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		604,770.21
1.	Direct State Aid Paid By State	(V-B1)	604,770.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,577.20
D.	At Risk Student	(V-D)		1,103.03
E.	Indian Education For All	(V-E)		3,119.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,986.86
H.	Special Education Allowable Cost Payment	(V-H)		21,278.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		572.15
1.	Actual Non-Levy Revenue	(V-J1)	572.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		488,255.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	305,011.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	183,244.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,163,662.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,316.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		143,316.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.44
U.	Over-BASE Mills	(V-U)		12.86
1.	District Property Tax Levy Mills	(V-U1)	12.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
05 Carbon
0061 Joliet H S

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01 General Fund

Adopted Budget	0001	1,306,979.73

Budget Uses

Expenditure Budget	0002	1,306,979.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	604,770.21
Quality Educator	3111	41,577.20
At Risk Student	3112	1,103.03
Indian Education For All	3113	3,119.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	21,278.23
Data For Achievement	3116	2,986.86
State - Guaranteed Tax Base Aid	3120	305,011.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	301.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	271.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	183,244.36		
Over-BASE Levy	1110(c)	143,316.85		
District Tax Levy			1110	326,561.21
Total Estimated Revenues to Fund Adopted Budget			0004	1,306,979.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	127,000.00

Budget Uses

Expenditure Budget	0002	127,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,538.56
Contingency	0006	1,853.86
Over-Schedule	0011	106,607.58
Fund Balance for Budget	TFS48	35,160.00
Operating Reserve	0961	25,400.00
Unreserved Fund Balance Reappropriated	0970	9,760.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,196.21
State - On-Schedule Transportation Reimbursement	3210	10,196.21
District Tax Levy	1110	96,847.58
District Mills	999	8.69
Total Estimated Revenues to Fund Adopted Budget	0004	127,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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05 Carbon

0061 Joliet H S

Submit ID: 0061-49571437

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	49,237.12

Budget Uses

Expenditure Budget	0002	49,237.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,547.00
Operating Reserve	0961	130,547.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	49,237.12
District Mills	999	4.42
Total Estimated Revenues to Fund Adopted Budget	0004	49,237.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird	2021	44,760.00	8,952.00	8,952.00	8,952.00
2020 Bluebird	2020	32,330.00	19,398.00	6,466.00	6,466.00
2015 Ford Expedition	2019	15,795.60	9,477.36	3,159.12	3,159.12
2018 Blue Bird	2017	39,000.00	31,200.00	7,800.00	7,800.00
2016 Bluebird	2016	48,600.00	48,600.00	9,720.00	9,720.00
2011 Bluebird Vision 53 passenger	2014	26,250.00	39,375.00	N/A	NA
2014 Bluebird All-American 84 Passenger	2014	65,700.00	81,700.00	13,140.00	13,140.00
2008 Bluebird All American 53 Pass Handicapped	2013	9,500.00	14,250.00	N/A	NA
BUS RADIOS, CASES, BATTERIES	2013	2,867.00	4,300.50	N/A	NA
2010 Thomas Freightliner	2010	41,155.00	61,732.50	N/A	NA
2010 Thomas Freightliner.	2010	41,155.00	61,732.50	N/A	NA
Total					49,237.12

13 Tuition Fund

Adopted Budget	0001	47,611.02

Budget Uses

Expenditure Budget	0002	47,611.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,073.00
Unreserved Fund Balance Reappropriated	0970	25,073.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,538.02
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	47,611.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,151.00
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	31,151.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,849.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,489.00
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	15,239.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	239.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,136.00

Budget Uses

Expenditure Budget	0002	26,136.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,136.00
District Tax Levy	1110	25,000.00
District Mills	999	2.24
Total Estimated Revenues to Fund Adopted Budget	0004	26,136.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	53,255.69

Budget Uses

Expenditure Budget	0002	53,255.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,721.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,721.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	20,267.69
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	20,267.00
District Mills	999	1.82
Total Estimated Revenues to Fund Adopted Budget	0004	53,255.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
Joliet High School District 7

Taxable Value		11,143,012.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,587.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,587.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,587.00

Budget Report
FY 2023

05 Carbon

0061 Joliet H S

Submit ID: 0061-49571437

61 Building Reserve Fund

Adopted Budget		0001	58,640.00

Budget Uses

Expenditure Budget		0002	58,640.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,170.16
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	12,469.84	
District Tax Levy		1110	42,469.84
District Mills		999	3.81
Building Reserve Voted Mills		0134	2.69
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	58,640.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	150,000.00	5	612	90,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2023

17 Garfield

0377 Jordan Elem

Submit ID: 0377-50312305

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	117	N/A	1,780,038

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Bryan Phipps

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

17 Garfield

0377 Jordan Elem

Submit ID: 0377-50312305

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,007,195.63	76,383.10	10%	7.58%	0.00	746,719.55	260,476.08	146.33
10 Transportation	48,705.00	8,610.85	20%	17.68%	0.00	4,950.00	43,755.00	24.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	117,480.00	23,496.00	20%	20.00%	10,156.83	107,323.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,269.49	0.00	N/A	0.00%	1,478.95	790.54	0.00	0.00
29 Flexibility	21.11	0.00	N/A	0.00%	21.11	0.00	0.00	0.00
61 Building Reserve	14,286.41	0.00	N/A	0.00%	14,286.41	0.00	0.00	0.00
Total of All Funds	1,189,957.64	108,489.95			25,943.30	859,783.26	304,231.08	170.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

0377 Jordan Elem

Submit ID: 0377-50312305

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JORDAN K-6	86
M1	JORDAN 7-8	31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	409,293.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,535.47
D.	At Risk Student	(I-D)	1,829.05
E.	Indian Education For All	(I-E)	2,723.76
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	2,607.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,838.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,945.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,595.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	693,586.41
C.	Maximum Budget Limit	(II-C)	856,709.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	190,031.65
E.	Adopted Budget	(II-E)	883,618.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	809,795.37
H.	Maximum Budget Limit	(II-H)	1,007,195.63
I.	Highest Budget Without a Vote	(II-I)	1,007,195.63
J.	Highest Budget	(II-J)	1,007,195.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,007,195.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,383.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,383.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,007,195.63
1.	BASE Budget Limit	(V-A1)	809,795.37	
2.	Over-BASE Budget	(V-A2)	197,400.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		409,293.98
1.	Direct State Aid Paid By State	(V-B1)	409,293.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,535.47
D.	At Risk Student	(V-D)		1,829.05
E.	Indian Education For All	(V-E)		2,723.76
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		2,607.93
H.	Special Education Allowable Cost Payment	(V-H)		17,838.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		570.52
1.	Actual Non-Levy Revenue	(V-J1)	570.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		332,166.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,090.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	63,075.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		809,795.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		197,400.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		197,400.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		110.90
1.	District Property Tax Levy Mills	(V-U1)	110.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		146.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

17 Garfield

0377 Jordan Elem

Submit ID: 0377-50312305

01 General Fund

Adopted Budget	0001	1,007,195.63

Budget Uses

Expenditure Budget	0002	1,007,195.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	409,293.98
Quality Educator	3111	42,535.47
At Risk Student	3112	1,829.05
Indian Education For All	3113	2,723.76
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	17,838.99
Data For Achievement	3116	2,607.93
State - Guaranteed Tax Base Aid	3120	269,090.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	570.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	63,075.82		
Over-BASE Levy	1110(c)	197,400.26		
District Tax Levy			1110	260,476.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,007,195.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,705.00

Budget Uses

Expenditure Budget	0002	48,705.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,500.00
Contingency	0006	450.00
Over-Schedule	0011	43,755.00
Fund Balance for Budget	TFS48	8,610.85
Operating Reserve	0961	8,610.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,475.00
State - On-Schedule Transportation Reimbursement	3210	2,475.00
District Tax Levy	1110	43,755.00
District Mills	999	24.58
Total Estimated Revenues to Fund Adopted Budget	0004	48,705.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
17 Garfield

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14 Retirement Fund

Adopted Budget	0001	117,480.00

Budget Uses

Expenditure Budget	0002	117,480.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,652.83
Operating Reserve	0961	23,496.00
Unreserved Fund Balance Reappropriated	0970	10,156.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,323.17
Total Estimated Revenues to Fund Adopted Budget	0004	117,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,269.49

Budget Uses

Expenditure Budget	0002	2,269.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,478.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,478.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	790.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,269.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21.11

Budget Uses

Expenditure Budget	0002	21.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

17 Garfield

0377 Jordan Elem

Submit ID: 0377-50312305

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

17 Garfield

0377 Jordan Elem

Submit ID: 0377-50312305

61 Building Reserve Fund

Adopted Budget		0001	14,286.41

Budget Uses

Expenditure Budget		0002	14,286.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,286.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,286.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	14,286.41

Budget Report
FY 2023

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-44712414

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	5,857,422

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	14	N/A	4,101,493
Non-located - 14 Fergus	1	N/A	1,012,684
Non-located - 23 Judith Basin	2	N/A	743,245

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-44712414

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	424,427.25	42,442.73	10%	10.00%	14,507.29	144,764.39	265,155.57	45.27
10 Transportation	50,940.00	10,188.00	20%	20.00%	13,855.75	12,867.64	24,216.61	4.13
11 Bus Depreciation Reserve	174,443.12	0.00	N/A	0.00%	149,336.12	159.00	24,948.00	4.26
13 Tuition	744.92		N/A		744.92	0.00	0.00	0.00
14 Retirement	50,000.00	10,000.00	20%	20.00%	21,096.79	28,903.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,971.81	0.00	N/A	0.00%	1,734.39	237.42	0.00	0.00
29 Flexibility	1.51	0.00	N/A	0.00%	1.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	702,528.61	62,630.73			201,276.77	186,931.66	314,320.18	53.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-44712414

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JUDITH GAP K-6	14
M1	JUDITH GAP 7-8	3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	122,287.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,266.32
D.	At Risk Student	(I-D)	1,182.18
E.	Indian Education For All	(I-E)	395.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	378.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,126.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	863.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	240,223.74
C.	Maximum Budget Limit	(II-C)	295,718.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	182,330.58
E.	Adopted Budget	(II-E)	422,554.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	243,205.95
H.	Maximum Budget Limit	(II-H)	300,915.35
I.	Highest Budget Without a Vote	(II-I)	424,427.25
J.	Highest Budget	(II-J)	424,427.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	424,427.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			42,442.73
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			14,507.29
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	14,507.29		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			56,950.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			424,427.25
	1. BASE Budget Limit	(V-A1)	243,205.95		
	2. Over-BASE Budget	(V-A2)	181,221.30		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			122,287.71
	1. Direct State Aid Paid By State	(V-B1)	122,287.71		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			16,266.32
D.	At Risk Student	(V-D)			1,182.18
E.	Indian Education For All	(V-E)			395.76
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			378.93
H.	Special Education Allowable Cost Payment	(V-H)			4,126.96
I.	Remaining Fund Balance Available	(V-I)			14,507.29
J.	Non-Levy Revenue and Funding Sources	(V-J)			126.53
	1. Actual Non-Levy Revenue	(V-J1)	126.53		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			83,934.27
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	83,934.27		
M.	**Subtotal of BASE Budget Revenue	(V-M)			243,205.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		181,221.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		181,221.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.94
1.	District Property Tax Levy Mills	(V-U1)	30.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-44712414

01 General Fund

Adopted Budget	0001	424,427.25

Budget Uses

Expenditure Budget	0002	424,427.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,507.29
Direct State Aid	3110	122,287.71
Quality Educator	3111	16,266.32
At Risk Student	3112	1,182.18
Indian Education For All	3113	395.76
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,126.96
Data For Achievement	3116	378.93
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	126.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	83,934.27		
Over-BASE Levy	1110(c)	181,221.30		
District Tax Levy			1110	265,155.57
Total Estimated Revenues to Fund Adopted Budget			0004	424,427.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,940.00

Budget Uses

Expenditure Budget	0002	50,940.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,672.14
Contingency	0006	1,167.21
Over-Schedule	0011	38,100.65
Fund Balance for Budget	TFS48	24,043.75
Operating Reserve	0961	10,188.00
Unreserved Fund Balance Reappropriated	0970	13,855.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	28.29
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,419.67
State - On-Schedule Transportation Reimbursement	3210	6,419.68
District Tax Levy	1110	24,216.61
District Mills	999	4.13
Total Estimated Revenues to Fund Adopted Budget	0004	50,940.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	174,443.12

Budget Uses

Expenditure Budget	0002	174,443.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,336.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,336.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	159.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	24,948.00
District Mills	999	4.26
Total Estimated Revenues to Fund Adopted Budget	0004	174,443.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 short wheelchair access. bus chevy	2022	44,625.00	0.00	8,925.00	8,925.00
2017 Blue Bird Conventional Bus	2017	80,910.00	80,910.00	16,182.00	16,182.00
Total					25,107.00

13 Tuition Fund

Adopted Budget	0001	744.92

Budget Uses

Expenditure Budget	0002	744.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	744.92
Unreserved Fund Balance Reappropriated	0970	744.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	744.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,096.79
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	21,096.79

Estimated Funding Sources

Interest Earnings	1510	30.61
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,872.60
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,971.81

Budget Uses

Expenditure Budget	0002	1,971.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,734.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,734.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	237.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,971.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.51

Budget Uses

Expenditure Budget	0002	1.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-44712414

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-81046498

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	6	4,844,738

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	N/A	4	4,101,493
Non-located - 23 Judith Basin	N/A	2	743,245

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Susan Beley

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-81046498

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	396,018.64	39,601.00	10%	10.00%	15,199.23	233,696.87	147,122.54	30.37
10 Transportation	25,000.00	5,000.00	20%	20.00%	5,755.44	6,932.66	12,311.90	2.54
11 Bus Depreciation Reserve	32,968.76	0.00	N/A	0.00%	21,625.76	6.90	11,336.10	2.34
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	45,000.00	9,000.00	20%	20.00%	11,754.87	33,245.13		
17 Adult Education	161.41	0.00	35%	0.00%	161.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,551.00	0.00	N/A	0.00%	19,241.65	309.35	0.00	0.00
29 Flexibility	0.48	0.00	N/A	0.00%	0.48	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	518,700.29	53,601.00			73,738.84	274,190.91	170,770.54	35.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-81046498

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JUDITH GAP HS 9-12 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	169,971.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,888.32
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	139.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	133.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	762.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,920.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	315,937.81
C.	Maximum Budget Limit	(II-C)	394,147.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	81,066.66
E.	Adopted Budget	(II-E)	397,004.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	314,530.27
H.	Maximum Budget Limit	(II-H)	390,935.93
I.	Highest Budget Without a Vote	(II-I)	396,018.64
J.	Highest Budget	(II-J)	402,191.65
K.	Highest Voted Amount	(II-K)	6,173.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	396,018.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		39,601.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,199.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,199.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,800.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		396,018.64
1.	BASE Budget Limit	(V-A1)	314,530.27	
2.	Over-BASE Budget	(V-A2)	81,488.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		169,971.53
1.	Direct State Aid Paid By State	(V-B1)	169,971.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,888.32
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		139.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		133.74
H.	Special Education Allowable Cost Payment	(V-H)		762.35
I.	Remaining Fund Balance Available	(V-I)		15,199.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		685.25
1.	Actual Non-Levy Revenue	(V-J1)	685.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		118,750.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	53,116.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	65,634.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		314,530.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		81,488.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		81,488.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.55
U.	Over-BASE Mills	(V-U)		16.82
1.	District Property Tax Levy Mills	(V-U1)	16.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	396,018.64

Budget Uses

Expenditure Budget	0002	396,018.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,199.23
Direct State Aid	3110	169,971.53
Quality Educator	3111	8,888.32
At Risk Student	3112	0.00
Indian Education For All	3113	139.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	762.35
Data For Achievement	3116	133.74
State - Guaranteed Tax Base Aid	3120	53,116.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	77.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	607.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	65,634.17		
Over-BASE Levy	1110(c)	81,488.37		
District Tax Levy			1110	147,122.54
Total Estimated Revenues to Fund Adopted Budget			0004	396,018.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,291.32
Contingency	0006	629.13
Over-Schedule	0011	18,079.55
Fund Balance for Budget	TFS48	10,755.44
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,755.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	12.21
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,460.22
State - On-Schedule Transportation Reimbursement	3210	3,460.23
District Tax Levy	1110	12,311.90
District Mills	999	2.54
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	32,968.76

Budget Uses

Expenditure Budget	0002	32,968.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,625.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,625.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6.90
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	11,336.10
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	32,968.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Short wheelchair access bus Chevy	2022	44,625.00	0.00	8,925.00	8,925.00
2017 Blue Bird Conventional Bus	2017	12,090.00	12,090.00	2,418.00	2,418.00
Total					11,343.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,754.87
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	11,754.87

Estimated Funding Sources

Interest Earnings	1510	14.55
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	33,230.58
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	161.41

Budget Uses

Expenditure Budget	0002	161.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	161.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,551.00

Budget Uses

Expenditure Budget	0002	19,551.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,241.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,241.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	307.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,551.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.48

Budget Uses

Expenditure Budget	0002	0.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-81046498

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-09571116

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3,253	N/A	71,352,954

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Sue Corrigan

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-09571116

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,768,336.81	2,068,380.55	10%	9.08%	0.00	16,266,800.70	6,501,536.11	91.11
10 Transportation	3,314,045.00	662,809.00	20%	20.00%	21,155.58	314,701.71	2,978,187.71	41.74
11 Bus Depreciation Reserve	1,434,638.53	0.00	N/A	0.00%	1,306,317.86	5,000.00	123,320.67	1.73
13 Tuition	950,282.00		N/A		1,517.44	0.00	948,764.56	13.30
14 Retirement	3,625,941.00	513,238.28	20%	14.15%	0.00	3,625,941.00		
17 Adult Education	142,705.91	49,946.65	35%	35.00%	0.00	0.00	142,705.91	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,001,667.24	0.00	N/A	0.00%	177,300.21	18,078.65	806,288.38	11.30
29 Flexibility	24,955.81	0.00	N/A	0.00%	0.00	24,955.81	0.00	0.00
61 Building Reserve	1,276,454.34	0.00	N/A	0.00%	915,834.34	181,240.89	179,379.11	2.51
Total of All Funds	34,539,026.64	3,294,374.48			2,422,125.43	20,436,718.76	11,680,182.45	163.69

50 Debt Service **Tax Jurisdiction**								
0310	3,130,126.52	0.00	20-9-438	0.00%	287,958.36	3,000.00	2,839,168.16	39.79

Budget Report
FY 2023

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-09571116

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KALISPELL K-6	2,489
M1	KALISPELL 7-8	764

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,198,124.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	867,409.76
D.	At Risk Student	(I-D)	89,377.97
E.	Indian Education For All	(I-E)	75,729.84
F.	American Indian Achievement Gap	(I-F)	26,106.00
G.	Data For Achievement	(I-G)	72,509.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	661,302.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	166,934.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,142
B.	BASE Budget Limit	(II-B)	17,499,581.74
C.	Maximum Budget Limit	(II-C)	21,757,637.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,692,255.51
E.	Adopted Budget	(II-E)	21,221,837.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,518,923.30
H.	Maximum Budget Limit	(II-H)	23,031,196.48
I.	Highest Budget Without a Vote	(II-I)	22,768,336.81
J.	Highest Budget	(II-J)	23,031,196.48
K.	Highest Voted Amount	(II-K)	262,859.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	22,768,336.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,068,380.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,068,380.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,768,336.81
1.	BASE Budget Limit	(V-A1)	18,518,923.30	
2.	Over-BASE Budget	(V-A2)	4,249,413.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,198,124.08
1.	Direct State Aid Paid By State	(V-B1)	9,198,124.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		867,409.76
D.	At Risk Student	(V-D)		89,377.97
E.	Indian Education For All	(V-E)		75,729.84
F.	American Indian Achievement Gap	(V-F)		26,106.00
G.	Data For Achievement	(V-G)		72,509.37
H.	Special Education Allowable Cost Payment	(V-H)		661,302.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,804.27
1.	Actual Non-Levy Revenue	(V-J1)	7,804.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,520,559.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,268,437.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,252,122.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,518,923.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,249,413.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,249,413.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.55
1.	District Property Tax Levy Mills	(V-U1)	59.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-09571116

01 General Fund

Adopted Budget	0001	22,768,336.81

Budget Uses

Expenditure Budget	0002	22,768,336.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,198,124.08
Quality Educator	3111	867,409.76
At Risk Student	3112	89,377.97
Indian Education For All	3113	75,729.84
American Indian Achievement Gap	3114	26,106.00
State Special Education Allowable Cost Payment to Districts	3115	661,302.37
Data For Achievement	3116	72,509.37
State - Guaranteed Tax Base Aid	3120	5,268,437.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,804.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,252,122.60		
Over-BASE Levy	1110(c)	4,249,413.51		
District Tax Levy			1110	6,501,536.11
Total Estimated Revenues to Fund Adopted Budget			0004	22,768,336.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,314,045.00

Budget Uses

Expenditure Budget	0002	3,314,045.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	313,701.71
Contingency	0006	0.00
Over-Schedule	0011	3,000,343.29
Fund Balance for Budget	TFS48	683,964.58
Operating Reserve	0961	662,809.00
Unreserved Fund Balance Reappropriated	0970	21,155.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	156,850.85
State - On-Schedule Transportation Reimbursement	3210	156,850.86
District Tax Levy	1110	2,978,187.71
District Mills	999	41.74
Total Estimated Revenues to Fund Adopted Budget	0004	3,314,045.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,434,638.53

Budget Uses

Expenditure Budget	0002	1,434,638.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,306,317.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,306,317.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	123,320.67
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	1,434,638.53

Budget Report
FY 2023

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-09571116

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2022	22,240.50	0.00	4,448.10	0.00
2021 Blue Bird Vision Sped Body	2021	52,375.00	20,950.00	10,475.00	10,475.00
Blue Bird All American Sped Body	2021	71,125.00	28,450.00	14,225.00	14,225.00
Blue Bird Vision Sped Body	2021	52,375.00	20,950.00	10,475.00	10,475.00
2020 Blue Bird AA 83PX	2019	126,350.00	75,810.00	25,270.00	22,909.27
2020 Blue Bird AA SpEd	2019	95,500.00	57,300.00	19,100.00	19,100.00
2017 International Unit 72	2018	91,789.98	73,432.00	18,358.00	9,179.00
2017 International Unit 73	2018	91,789.98	73,432.00	18,358.00	9,179.00
2016 IC RE #69 1678	2016	37,504.46	45,005.34	7,500.89	0.00
2016 IC RE #70 1679	2016	37,505.46	45,006.34	7,501.09	0.00
2016 IC RE #71 1680	2016	37,504.46	45,005.34	7,500.89	0.00
2014 IHC (OTR) #65 797852	2014	69,446.00	83,335.20	13,889.20	6,944.60
2014 IHC (OTR) #66 797851	2014	69,446.00	83,335.20	13,889.20	6,944.60
2014 IHC (OTR) #67 797853	2014	69,446.00	83,335.20	13,889.20	6,944.60
2014 IHC (OTR) #68 797854	2014	69,446.00	83,335.20	13,889.20	6,944.60
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,566.00	9,849.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	20,996.00	31,494.00	N/A	NA
Bus 10367 IHC	2009	87,000.00	130,500.00	N/A	NA
BUS 10368 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 42159 2008 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42160 2008 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42179 2008 International	2008	52,632.00	78,948.00	N/A	NA
Bus 55023	2003	37,866.00	63,003.25	N/A	0.00
Bus 11805	2002	42,500.00	63,750.00	N/A	NA
Total					123,320.67

13 Tuition Fund

Adopted Budget	0001	950,282.00

Budget Uses

Expenditure Budget	0002	950,282.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,517.44
Unreserved Fund Balance Reappropriated	0970	1,517.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	948,764.56
District Mills	999	13.30
Total Estimated Revenues to Fund Adopted Budget	0004	950,282.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,625,941.00

Budget Uses

Expenditure Budget	0002	3,625,941.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	513,238.28
Operating Reserve	0961	513,238.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,624,941.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,625,941.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	142,705.91

Budget Uses

Expenditure Budget	0002	142,705.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,946.65
Operating Reserve	0961	49,946.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,705.91
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,705.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,001,667.24

Budget Uses

Expenditure Budget	0002	1,001,667.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	177,300.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	177,300.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	18,078.65
District Tax Levy	1110	806,288.38
District Mills	999	11.30
Total Estimated Revenues to Fund Adopted Budget	0004	1,001,667.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24,955.81

Budget Uses

Expenditure Budget	0002	24,955.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	24,955.81
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,955.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-09571116

50 Debt Service Fund

0310

Taxable Value		71,352,954.00
Adopted Budget	0001	3,130,126.52

Budget Uses

Expenditure Budget	0002	3,130,126.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	287,958.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,958.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,839,168.16
Jurisdiction Mills	999	39.79
Total Estimated Revenues to Fund Adopted Budget	0004	3,130,126.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	01/31/2013	06/30/2023	3,350,000.00	0.00	365,000.00	8,668.76	210.00
Elementary Refunding Bond	06/30/2013	06/30/2025	588,159.00	140,299.00	65,351.00	4,933.88	210.00
Elementary Refunding Bond	06/30/2013	06/30/2025	5,846,841.00	1,394,701.00	649,649.00	49,047.38	210.00
Elementary Bond	05/07/2017	06/30/2037	23,365,000.00	18,285,000.00	955,000.00	763,900.50	210.00
Elementary Bond	10/17/2018	06/30/2039	1,917,000.00	1,685,000.00	75,000.00	80,100.00	210.00
Total Bond Requirements							3,017,700.52

SIDs

Issue Type	Amount
Elementary	112,426.00
Total SID Requirements	112,426.00

Total Debt Service Requirements	0002	3,130,126.52

61 Building Reserve Fund

Adopted Budget		0001	1,276,454.34

Budget Uses

Expenditure Budget		0002	1,276,454.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	915,834.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	915,834.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	181,240.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	179,379.11	
District Tax Levy		1110	179,379.11
District Mills		999	2.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.51
Total Estimated Revenues to Fund Adopted Budget		0004	1,276,454.34

Budget Report
FY 2023

17 Garfield

0386 Kester Elem

Submit ID: 0386-02474920

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 4	N/A	652,251

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Coben Thomas

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
17 Garfield
0386 Kester Elem

Submit ID: 0386-02474920

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	70,309.19	10,000.00	10%	14.22%	7,328.20	49,379.70	13,601.29	20.86
10 Transportation	1,106.23	0.00	20%	0.00%	1,106.23	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,025.54	0.00	20%	0.00%	7,025.54	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	628.88	0.00	N/A	0.00%	560.24	68.64	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	5,431.59	0.00	N/A	0.00%	5,431.59	0.00	0.00	0.00
Total of All Funds	84,505.06	10,000.00			21,455.43	49,448.34	13,601.29	20.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

0386 Kester Elem

Submit ID: 0386-02474920

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KESTER 1-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,575.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	2,510.22
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	89.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	304.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	101.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	343.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	73,647.02
C.	Maximum Budget Limit	(II-C)	90,954.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	73,647.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	70,309.19
H.	Maximum Budget Limit	(II-H)	86,470.70
I.	Highest Budget Without a Vote	(II-I)	70,309.19
J.	Highest Budget	(II-J)	86,470.70
K.	Highest Voted Amount	(II-K)	16,161.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	70,309.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,328.20
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,328.20	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,328.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		70,309.19
1.	BASE Budget Limit	(V-A1)	70,309.19	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,575.75
1.	Direct State Aid Paid By State	(V-B1)	35,575.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		2,510.22
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		89.16
H.	Special Education Allowable Cost Payment	(V-H)		304.94
I.	Remaining Fund Balance Available	(V-I)		7,328.20
J.	Non-Levy Revenue and Funding Sources	(V-J)		172.65
1.	Actual Non-Levy Revenue	(V-J1)	172.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		20,756.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	7,154.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,601.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		70,309.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	70,309.19

Budget Uses

Expenditure Budget	0002	70,309.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,328.20
Direct State Aid	3110	35,575.75
Quality Educator	3111	3,472.00
At Risk Student	3112	2,510.22
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	304.94
Data For Achievement	3116	89.16
State - Guaranteed Tax Base Aid	3120	7,154.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	172.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,601.29		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	13,601.29
Total Estimated Revenues to Fund Adopted Budget			0004	70,309.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,106.23

Budget Uses

Expenditure Budget	0002	1,106.23
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,106.23
Fund Balance for Budget	TFS48	1,106.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,106.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,106.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,025.54

Budget Uses

Expenditure Budget	0002	7,025.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,025.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,025.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,025.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	628.88

Budget Uses

Expenditure Budget	0002	628.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	560.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	560.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	68.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	628.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

17 Garfield

0386 Kester Elem

Submit ID: 0386-02474920

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

17 Garfield

0386 Kester Elem

Submit ID: 0386-02474920

61 Building Reserve Fund

Adopted Budget	0001	5,431.59

Budget Uses

Expenditure Budget	0002	5,431.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,431.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,431.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,431.59

Budget Report
FY 2023

15 Flathead

0323 Kila Elem

Submit ID: 0323-12385229

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 201	N/A	4,086,921

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Leach

(Signature) (Date)

Chairperson, School Trustees: Conrad Rauscher

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0323 Kila Elem

Submit ID: 0323-12385229

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,427,626.77	142,762.68	10%	10.00%	2,077.18	1,174,051.72	251,497.87	61.55
10 Transportation	34,758.09	6,951.62	20%	20.00%	3,551.24	19,384.75	11,822.10	2.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	53,119.24		N/A		0.00	0.00	53,119.24	13.00
14 Retirement	197,750.00	39,550.00	20%	20.00%	34,630.26	163,119.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,085.08	0.00	N/A	0.00%	4,812.35	1,272.73	0.00	0.00
29 Flexibility	5,187.71	0.00	N/A	0.00%	5,187.71	0.00	0.00	0.00
61 Building Reserve	180,922.88	0.00	N/A	0.00%	144,142.88	23,539.62	13,240.38	3.24
Total of All Funds	1,905,449.77	189,264.30			194,401.62	1,381,368.56	329,679.59	80.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

0323 Kila Elem

Submit ID: 0323-12385229

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KILA K-8	150 *
M1	KILA 7-8	51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	647,249.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,608.00
D.	At Risk Student	(I-D)	7,701.13
E.	Indian Education For All	(I-E)	4,679.28
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	4,480.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,893.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,960.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,991.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,235,469.21
C.	Maximum Budget Limit	(II-C)	1,530,146.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,903.08
E.	Adopted Budget	(II-E)	1,359,372.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,303,723.69
H.	Maximum Budget Limit	(II-H)	1,631,033.06
I.	Highest Budget Without a Vote	(II-I)	1,427,626.77
J.	Highest Budget	(II-J)	1,631,033.06
K.	Highest Voted Amount	(II-K)	203,406.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,427,626.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,762.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,077.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,077.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,839.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,427,626.77
1.	BASE Budget Limit	(V-A1)	1,303,723.69	
2.	Over-BASE Budget	(V-A2)	123,903.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		647,249.52
1.	Direct State Aid Paid By State	(V-B1)	647,249.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,608.00
D.	At Risk Student	(V-D)		7,701.13
E.	Indian Education For All	(V-E)		4,679.28
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		4,480.29
H.	Special Education Allowable Cost Payment	(V-H)		52,893.07
I.	Remaining Fund Balance Available	(V-I)		2,077.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		899.50
1.	Actual Non-Levy Revenue	(V-J1)	899.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		533,303.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	405,708.93	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	127,594.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,303,723.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,903.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		123,903.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.32
	1. District Property Tax Levy Mills	(V-U1)	30.32	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

15 Flathead

0323 Kila Elem

Submit ID: 0323-12385229

01 General Fund

Adopted Budget	0001	1,427,626.77

Budget Uses

Expenditure Budget	0002	1,427,626.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,077.18
Direct State Aid	3110	647,249.52
Quality Educator	3111	48,608.00
At Risk Student	3112	7,701.13
Indian Education For All	3113	4,679.28
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	52,893.07
Data For Achievement	3116	4,480.29
State - Guaranteed Tax Base Aid	3120	405,708.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	899.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	127,594.79		
Over-BASE Levy	1110(c)	123,903.08		
District Tax Levy			1110	251,497.87
Total Estimated Revenues to Fund Adopted Budget			0004	1,427,626.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	34,758.09

Budget Uses

Expenditure Budget	0002	34,758.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,622.50
Contingency	0006	1,762.25
Over-Schedule	0011	15,373.34
Fund Balance for Budget	TFS48	10,502.86
Operating Reserve	0961	6,951.62
Unreserved Fund Balance Reappropriated	0970	3,551.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,692.37
State - On-Schedule Transportation Reimbursement	3210	9,692.38
District Tax Levy	1110	11,822.10
District Mills	999	2.89
Total Estimated Revenues to Fund Adopted Budget	0004	34,758.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	53,119.24

Budget Uses

Expenditure Budget	0002	53,119.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,119.24
District Mills	999	13.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,119.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	197,750.00

Budget Uses

Expenditure Budget	0002	197,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,180.26
Operating Reserve	0961	39,550.00
Unreserved Fund Balance Reappropriated	0970	34,630.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	163,119.74
Total Estimated Revenues to Fund Adopted Budget	0004	197,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,085.08

Budget Uses

Expenditure Budget	0002	6,085.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,812.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,812.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,272.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,085.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,187.71

Budget Uses

Expenditure Budget	0002	5,187.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,187.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,187.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,187.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0323 Kila Elem

Submit ID: 0323-12385229

61 Building Reserve Fund

Adopted Budget		0001	180,922.88

Budget Uses

Expenditure Budget		0002	180,922.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	144,142.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	144,142.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,539.62
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,240.38	
District Tax Levy		1110	13,240.38
District Mills		999	3.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.24
Total Estimated Revenues to Fund Adopted Budget		0004	180,922.88

Budget Report
FY 2023

14 Fergus

Submit ID: 0272-16997124

0272 King Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,207,659

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Sam Hofer

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

Submit ID: 0272-16997124

0272 King Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	98,547.16	9,002.58	10%	9.14%	0.00	61,979.68	36,567.48	30.28
10 Transportation	380.43	0.00	20%	0.00%	380.43	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	3,766.71	11,233.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	854.59	0.00	N/A	0.00%	758.39	96.20	0.00	0.00
29 Flexibility	0.29	0.00	N/A	0.00%	0.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	114,782.47	12,002.58			4,905.82	73,309.17	36,567.48	30.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0272-16997124

0272 King Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KING COLONY K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,562.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	232.80
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	222.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,524.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	508.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	162.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	96,200.20
C.	Maximum Budget Limit	(II-C)	119,423.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	96,200.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	98,547.16
H.	Maximum Budget Limit	(II-H)	122,329.08
I.	Highest Budget Without a Vote	(II-I)	98,547.16
J.	Highest Budget	(II-J)	122,329.08
K.	Highest Voted Amount	(II-K)	23,781.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	98,547.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,002.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,002.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		98,547.16
1.	BASE Budget Limit	(V-A1)	98,547.16	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,562.34
1.	Direct State Aid Paid By State	(V-B1)	51,562.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		232.80
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		222.90
H.	Special Education Allowable Cost Payment	(V-H)		1,524.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		59.58
1.	Actual Non-Levy Revenue	(V-J1)	59.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,472.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,905.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,567.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		98,547.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	98,547.16

Budget Uses

Expenditure Budget	0002	98,547.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	51,562.34
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	232.80
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,524.70
Data For Achievement	3116	222.90
State - Guaranteed Tax Base Aid	3120	4,905.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	59.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,567.48		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	36,567.48
Total Estimated Revenues to Fund Adopted Budget			0004	98,547.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2023

14 Fergus

0272 King Colony Elem

Submit ID: 0272-16997124

10 Transportation Fund

Adopted Budget	0001	380.43

Budget Uses

Expenditure Budget	0002	380.43
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	380.43
Fund Balance for Budget	TFS48	380.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	380.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	380.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,766.71
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	3,766.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,233.29
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	854.59

Budget Uses

Expenditure Budget	0002	854.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	758.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	758.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	96.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	854.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.29

Budget Uses

Expenditure Budget	0002	0.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0272 King Colony Elem

Submit ID: 0272-16997124

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0272-16997124

0272 King Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	72	N/A	1,493,616

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nyoka Twitchell

(Signature) (Date)

Chairperson, School Trustees: Jennifer Muscha

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	430,964.91	43,096.49	10%	10.00%	23,495.04	360,985.86	46,484.01	31.11
10 Transportation	70,000.00	6,925.56	20%	9.89%	0.00	26,617.52	43,382.48	29.05
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	50,000.00	10,000.00	20%	20.00%	4,459.43	45,540.57		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,085.25	0.00	N/A	0.00%	669.09	416.16	0.00	0.00
29 Flexibility	630.73	0.00	N/A	0.00%	630.73	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	552,680.89	60,022.05			29,254.29	433,560.11	89,866.49	60.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KINSEY K-8 72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	216,568.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,360.00
D.	At Risk Student	(I-D)	1,222.76
E.	Indian Education For All	(I-E)	1,676.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,604.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,977.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,659.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,983.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	397,463.06
C.	Maximum Budget Limit	(II-C)	495,808.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,673.48
E.	Adopted Budget	(II-E)	402,136.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	426,291.43
H.	Maximum Budget Limit	(II-H)	531,972.32
I.	Highest Budget Without a Vote	(II-I)	430,964.91
J.	Highest Budget	(II-J)	531,972.32
K.	Highest Voted Amount	(II-K)	101,007.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	430,964.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		43,096.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,495.04
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,495.04	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,591.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		430,964.91
1.	BASE Budget Limit	(V-A1)	426,291.43	
2.	Over-BASE Budget	(V-A2)	4,673.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		216,568.73
1.	Direct State Aid Paid By State	(V-B1)	216,568.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,360.00
D.	At Risk Student	(V-D)		1,222.76
E.	Indian Education For All	(V-E)		1,676.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,604.88
H.	Special Education Allowable Cost Payment	(V-H)		10,977.84
I.	Remaining Fund Balance Available	(V-I)		23,495.04
J.	Non-Levy Revenue and Funding Sources	(V-J)		131.15
1.	Actual Non-Levy Revenue	(V-J1)	131.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		153,254.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	111,444.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,810.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		426,291.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,673.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,673.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.13
1.	District Property Tax Levy Mills	(V-U1)	3.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

01 General Fund

Adopted Budget	0001	430,964.91

Budget Uses

Expenditure Budget	0002	430,964.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,495.04
Direct State Aid	3110	216,568.73
Quality Educator	3111	17,360.00
At Risk Student	3112	1,222.76
Indian Education For All	3113	1,676.16
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,977.84
Data For Achievement	3116	1,604.88
State - Guaranteed Tax Base Aid	3120	111,444.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	131.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,810.53		
Over-BASE Levy	1110(c)	4,673.48		
District Tax Levy			1110	46,484.01
Total Estimated Revenues to Fund Adopted Budget			0004	430,964.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,197.76
Contingency	0006	2,419.76
Over-Schedule	0011	43,382.48
Fund Balance for Budget	TFS48	6,925.56
Operating Reserve	0961	6,925.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,308.76
State - On-Schedule Transportation Reimbursement	3210	13,308.76
District Tax Levy	1110	43,382.48
District Mills	999	29.05
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,459.43
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	4,459.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,540.57
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

28 Technology Fund

Adopted Budget	0001	1,085.25

Budget Uses

Expenditure Budget	0002	1,085.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	669.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	669.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	416.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,085.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

29 Flexibility Fund

Adopted Budget	0001	630.73

Budget Uses

Expenditure Budget	0002	630.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	630.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	630.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	630.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0187 Kinsey Elem

Submit ID: 0187-65141046

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	57	N/A	3,376,271

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Pat Linger

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	422,194.98	42,579.52	10%	10.09%	5,599.47	220,978.08	195,617.43	57.94
10 Transportation	3,386.09	677.22	20%	20.00%	1,165.79	1,543.08	677.22	0.20
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	45,000.00	9,000.00	20%	20.00%	9,919.48	35,080.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,120.92	0.00	N/A	0.00%	776.66	344.26	0.00	0.00
29 Flexibility	8,718.65	0.00	N/A	0.00%	8,718.65	0.00	0.00	0.00
61 Building Reserve	19,840.00	0.00	N/A	0.00%	0.00	11,053.36	8,786.64	2.60
Total of All Funds	500,260.64	52,256.74			26,180.05	268,999.30	205,081.29	60.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KIRCHER K-8 57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	176,679.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,416.00
D.	At Risk Student	(I-D)	1,486.08
E.	Indian Education For All	(I-E)	1,326.96
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	1,270.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,862.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,896.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	383.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	277,737.54
C.	Maximum Budget Limit	(II-C)	347,104.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,972.01
E.	Adopted Budget	(II-E)	347,104.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	352,645.04
H.	Maximum Budget Limit	(II-H)	441,752.01
I.	Highest Budget Without a Vote	(II-I)	422,194.98
J.	Highest Budget	(II-J)	441,752.01
K.	Highest Voted Amount	(II-K)	19,557.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	422,194.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,219.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		360.02
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	360.02	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,599.47
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	182.79	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,416.68	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,178.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		422,194.98
1.	BASE Budget Limit	(V-A1)	352,645.04	
2.	Over-BASE Budget	(V-A2)	69,549.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		176,679.34
1.	Direct State Aid Paid By State	(V-B1)	176,679.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,416.00
D.	At Risk Student	(V-D)		1,486.08
E.	Indian Education For All	(V-E)		1,326.96
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		1,270.53
H.	Special Education Allowable Cost Payment	(V-H)		13,862.95
I.	Remaining Fund Balance Available	(V-I)		5,416.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		241.85
1.	Actual Non-Levy Revenue	(V-J1)	241.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		140,570.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	14,320.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	126,250.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		352,645.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		182.79
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	182.79	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		69,367.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		69,549.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		37.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.55
1.	District Property Tax Levy Mills	(V-U1)	20.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	422,194.98

Budget Uses

Expenditure Budget	0002	422,194.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,599.47
Direct State Aid	3110	176,679.34
Quality Educator	3111	10,416.00
At Risk Student	3112	1,486.08
Indian Education For All	3113	1,326.96
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	13,862.95
Data For Achievement	3116	1,270.53
State - Guaranteed Tax Base Aid	3120	14,320.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	241.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	126,250.28		
Over-BASE Levy	1110(c)	69,367.15		
District Tax Levy			1110	195,617.43
Total Estimated Revenues to Fund Adopted Budget			0004	422,194.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,386.09

Budget Uses

Expenditure Budget	0002	3,386.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,402.80
Contingency	0006	140.28
Over-Schedule	0011	1,843.01
Fund Balance for Budget	TFS48	1,843.01
Operating Reserve	0961	677.22
Unreserved Fund Balance Reappropriated	0970	1,165.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	771.54
State - On-Schedule Transportation Reimbursement	3210	771.54
District Tax Levy	1110	677.22
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	3,386.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,919.48
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	9,919.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	35,080.52
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,120.92

Budget Uses

Expenditure Budget	0002	1,120.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	776.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	776.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	344.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,120.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

29 Flexibility Fund

Adopted Budget	0001	8,718.65

Budget Uses

Expenditure Budget	0002	8,718.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,718.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,718.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,718.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0173 Kircher Elem

Submit ID: 0173-87316336

61 Building Reserve Fund

Adopted Budget		0001	19,840.00

Budget Uses

Expenditure Budget		0002	19,840.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,053.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,786.64	
District Tax Levy		1110	8,786.64
District Mills		999	2.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.60
Total Estimated Revenues to Fund Adopted Budget		0004	19,840.00

Budget Report
FY 2023

08 Chouteau

0161 Knees Elem

Submit ID: 0161-27694523

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	1,058,384

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Peter Wipf

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

08 Chouteau

0161 Knees Elem

Submit ID: 0161-27694523

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,218.47	11,414.81	10%	10.08%	15,546.46	51,249.92	46,422.09	43.87
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	6,710.74	8,289.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82.16	532.09	N/A	647.63%	0.00	82.16	0.00	0.00
29 Flexibility	11,034.25	0.00	N/A	0.00%	11,034.25	0.00	0.00	0.00
61 Building Reserve	1,032.61	0.00	N/A	0.00%	1,032.61	0.00	0.00	0.00
Total of All Funds	140,367.49	14,946.90			34,324.06	59,621.34	46,422.09	43.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

08 Chouteau

0161 Knees Elem

Submit ID: 0161-27694523

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KNEES K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	754.53
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,067.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	126.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	86,687.20
C.	Maximum Budget Limit	(II-C)	107,293.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,059.81
E.	Adopted Budget	(II-E)	115,925.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	84,158.66
H.	Maximum Budget Limit	(II-H)	104,150.88
I.	Highest Budget Without a Vote	(II-I)	113,218.47
J.	Highest Budget	(II-J)	116,636.73
K.	Highest Voted Amount	(II-K)	3,418.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,218.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,321.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		92.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	92.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,546.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,546.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,961.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,218.47
1.	BASE Budget Limit	(V-A1)	84,158.66	
2.	Over-BASE Budget	(V-A2)	29,059.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
1.	Direct State Aid Paid By State	(V-B1)	43,569.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		754.53
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		1,067.29
I.	Remaining Fund Balance Available	(V-I)		15,546.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		19,429.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,067.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,362.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		84,158.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		29,059.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,059.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.46
1.	District Property Tax Levy Mills	(V-U1)	27.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	113,218.47

Budget Uses

Expenditure Budget	0002	113,218.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,546.46
Direct State Aid	3110	43,569.45
Quality Educator	3111	3,472.00
At Risk Student	3112	754.53
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,067.29
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	2,067.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,362.28		
Over-BASE Levy	1110(c)	29,059.81		
District Tax Levy			1110	46,422.09
Total Estimated Revenues to Fund Adopted Budget			0004	113,218.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,710.74
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	6,710.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,289.26
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82.16

Budget Uses

Expenditure Budget	0002	82.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	532.09
Operating Reserve	0961	532.09
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0161 Knees Elem

Submit ID: 0161-27694523

29 Flexibility Fund

Adopted Budget	0001	11,034.25

Budget Uses

Expenditure Budget	0002	11,034.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,034.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,034.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,034.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

08 Chouteau

0161 Knees Elem

Submit ID: 0161-27694523

61 Building Reserve Fund

Adopted Budget		0001	1,032.61

Budget Uses

Expenditure Budget		0002	1,032.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,032.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,032.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,032.61

Budget Report
FY 2023

42 Richland

0768 Lambert Elem

Submit ID: 0768-61207044

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 90	N/A	6,910,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0768 Lambert Elem

Submit ID: 0768-61207044

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	825,895.24	82,589.52	10%	10.00%	81,975.56	743,919.68	0.00	0.00
10 Transportation	211,000.00	42,156.72	20%	19.98%	0.00	211,000.00	0.00	0.00
11 Bus Depreciation Reserve	289,442.44	0.00	N/A	0.00%	288,302.44	1,140.00	0.00	0.00
13 Tuition	31,350.74		N/A		31,220.74	130.00	0.00	0.00
14 Retirement	192,200.00	38,440.00	20%	20.00%	30,328.61	161,871.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	239,021.44	0.00	N/A	0.00%	237,431.61	1,589.83	0.00	0.00
29 Flexibility	811,884.35	0.00	N/A	0.00%	808,809.35	3,075.00	0.00	0.00
61 Building Reserve	2,168,577.09	0.00	N/A	0.00%	2,159,977.09	8,600.00	0.00	0.00
Total of All Funds	4,769,371.30	163,186.24			3,638,045.40	1,131,325.90	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0768 Lambert Elem

Submit ID: 0768-61207044

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMBERT K-6	69 *
M1	LAMBERT 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	330,038.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,251.22
D.	At Risk Student	(I-D)	1,999.40
E.	Indian Education For All	(I-E)	2,095.20
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	2,006.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,146.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,319.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,946.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	663,486.40
C.	Maximum Budget Limit	(II-C)	823,557.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	823,557.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	655,416.40
H.	Maximum Budget Limit	(II-H)	814,764.50
I.	Highest Budget Without a Vote	(II-I)	825,895.24
J.	Highest Budget	(II-J)	825,895.24
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	825,895.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,589.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		81,975.56
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	81,975.56	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		164,565.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		825,895.24
1.	BASE Budget Limit	(V-A1)	655,416.40	
2.	Over-BASE Budget	(V-A2)	170,478.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		330,038.78
1.	Direct State Aid Paid By State	(V-B1)	330,038.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,251.22
D.	At Risk Student	(V-D)		1,999.40
E.	Indian Education For All	(V-E)		2,095.20
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		2,006.10
H.	Special Education Allowable Cost Payment	(V-H)		15,146.54
I.	Remaining Fund Balance Available	(V-I)		81,975.56
J.	Non-Levy Revenue and Funding Sources	(V-J)		186,445.60
1.	Actual Non-Levy Revenue	(V-J1)	2,547.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	183,897.70	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		655,416.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		170,478.84
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	170,478.84	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,478.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	825,895.24

Budget Uses

Expenditure Budget	0002	825,895.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	81,975.56
Direct State Aid	3110	330,038.78
Quality Educator	3111	35,251.22
At Risk Student	3112	1,999.40
Indian Education For All	3113	2,095.20
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	15,146.54
Data For Achievement	3116	2,006.10
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,468.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,066.97
Rentals	1910	12.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	183,897.70
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	170,478.84
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	825,895.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	211,000.00

Budget Uses

Expenditure Budget	0002	211,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,860.10
Contingency	0006	3,986.01
Over-Schedule	0011	167,153.89
Fund Balance for Budget	TFS48	42,156.72
Operating Reserve	0961	42,156.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	166,803.89
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,923.05
State - On-Schedule Transportation Reimbursement	3210	21,923.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	211,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	289,442.44

Budget Uses

Expenditure Budget	0002	289,442.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	288,302.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,302.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,140.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	289,442.44

13 Tuition Fund

Adopted Budget	0001	31,350.74

Budget Uses

Expenditure Budget	0002	31,350.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,220.74
Unreserved Fund Balance Reappropriated	0970	31,220.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	130.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,350.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	192,200.00

Budget Uses

Expenditure Budget	0002	192,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,768.61
Operating Reserve	0961	38,440.00
Unreserved Fund Balance Reappropriated	0970	30,328.61

Estimated Funding Sources

Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,471.39
Total Estimated Revenues to Fund Adopted Budget	0004	192,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	239,021.44

Budget Uses

Expenditure Budget	0002	239,021.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	237,431.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	237,431.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	950.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	639.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	239,021.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0768 Lambert Elem

Submit ID: 0768-61207044

29 Flexibility Fund

Adopted Budget	0001	811,884.35

Budget Uses

Expenditure Budget	0002	811,884.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	808,809.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	808,809.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,075.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	811,884.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0768 Lambert Elem

Submit ID: 0768-61207044

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0768 Lambert Elem

Submit ID: 0768-61207044

61 Building Reserve Fund

Adopted Budget	0001	2,168,577.09

Budget Uses

Expenditure Budget	0002	2,168,577.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,159,977.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,159,977.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	8,600.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,168,577.09

Budget Report
FY 2023

42 Richland

0769 Lambert H S

Submit ID: 0769-48492279

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	40	5,926,051

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0769 Lambert H S

Submit ID: 0769-48492279

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	740,731.84	74,073.18	10%	10.00%	51,543.93	689,187.91	0.00	0.00
10 Transportation	211,000.00	42,056.43	20%	19.93%	0.00	211,000.00	0.00	0.00
11 Bus Depreciation Reserve	289,442.45	0.00	N/A	0.00%	288,302.45	1,140.00	0.00	0.00
13 Tuition	1,010.30		N/A		1,006.30	4.00	0.00	0.00
14 Retirement	160,000.00	32,000.00	20%	20.00%	45,248.95	114,751.05		
17 Adult Education	20,803.74	0.00	35%	0.00%	20,718.74	85.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	253,642.80	0.00	N/A	0.00%	252,085.43	1,557.37	0.00	0.00
29 Flexibility	1,467,690.34	0.00	N/A	0.00%	1,461,490.34	6,200.00	0.00	0.00
61 Building Reserve	2,216,985.33	0.00	N/A	0.00%	2,208,185.33	8,800.00	0.00	0.00
Total of All Funds	5,361,306.80	148,129.61			4,328,581.47	1,032,725.33	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0769 Lambert H S

Submit ID: 0769-48492279

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAMBERT HS 9-12 40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	285,822.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,508.78
D.	At Risk Student	(I-D)	357.29
E.	Indian Education For All	(I-E)	931.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	891.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,443.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,032.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,461.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	32
B.	BASE Budget Limit	(II-B)	484,228.70
C.	Maximum Budget Limit	(II-C)	600,408.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	705,788.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	550,461.61
H.	Maximum Budget Limit	(II-H)	684,032.13
I.	Highest Budget Without a Vote	(II-I)	740,731.84
J.	Highest Budget	(II-J)	740,731.84
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	740,731.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,073.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		51,543.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	51,543.93	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,617.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		740,731.84
1.	BASE Budget Limit	(V-A1)	550,461.61	
2.	Over-BASE Budget	(V-A2)	190,270.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		285,822.08
1.	Direct State Aid Paid By State	(V-B1)	285,822.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,508.78
D.	At Risk Student	(V-D)		357.29
E.	Indian Education For All	(V-E)		931.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		891.60
H.	Special Education Allowable Cost Payment	(V-H)		7,443.73
I.	Remaining Fund Balance Available	(V-I)		51,543.93
J.	Non-Levy Revenue and Funding Sources	(V-J)		177,963.00
1.	Actual Non-Levy Revenue	(V-J1)	2,257.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	175,705.98	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		550,461.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		190,270.23
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	190,270.23	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,270.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

42 Richland

0769 Lambert H S

Submit ID: 0769-48492279

01 General Fund

Adopted Budget	0001	740,731.84

Budget Uses

Expenditure Budget	0002	740,731.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	51,543.93
Direct State Aid	3110	285,822.08
Quality Educator	3111	25,508.78
At Risk Student	3112	357.29
Indian Education For All	3113	931.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,443.73
Data For Achievement	3116	891.60
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,177.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,066.99
Rentals	1910	12.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	175,705.98
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	190,270.23
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	740,731.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	211,000.00

Budget Uses

Expenditure Budget	0002	211,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,860.10
Contingency	0006	3,986.01
Over-Schedule	0011	167,153.89
Fund Balance for Budget	TFS48	42,056.43
Operating Reserve	0961	42,056.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	166,803.89
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,923.05
State - On-Schedule Transportation Reimbursement	3210	21,923.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	211,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	289,442.45

Budget Uses

Expenditure Budget	0002	289,442.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	288,302.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	288,302.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,140.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	289,442.45

13 Tuition Fund

Adopted Budget	0001	1,010.30

Budget Uses

Expenditure Budget	0002	1,010.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,006.30
Unreserved Fund Balance Reappropriated	0970	1,006.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,010.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,248.95
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	45,248.95

Estimated Funding Sources

Interest Earnings	1510	410.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,341.05
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,803.74

Budget Uses

Expenditure Budget	0002	20,803.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,718.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,718.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	85.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,803.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	253,642.80

Budget Uses

Expenditure Budget	0002	253,642.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	252,085.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	252,085.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,020.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	537.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	253,642.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
42 Richland
0769 Lambert H S

Submit ID: 0769-48492279

29 Flexibility Fund

Adopted Budget	0001	1,467,690.34

Budget Uses

Expenditure Budget	0002	1,467,690.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,461,490.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,461,490.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,467,690.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0769 Lambert H S

Submit ID: 0769-48492279

61 Building Reserve Fund

Adopted Budget		0001	2,216,985.33

Budget Uses

Expenditure Budget		0002	2,216,985.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,208,185.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,208,185.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	8,800.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,216,985.33

Budget Report
FY 2023

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-90091190

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 400	N/A	140,186

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: William Walksalong

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-90091190

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,519,080.41	251,908.41	10%	10.00%	0.00	2,514,823.94	4,256.47	29.49
10 Transportation	72,416.52	584.87	20%	0.81%	0.00	71,662.66	753.86	5.38
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	520,000.00	104,000.00	20%	20.00%	377,664.22	142,335.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,459.19	28.77	N/A	1.17%	0.00	2,459.19	0.00	0.00
29 Flexibility	25.39	0.00	N/A	0.00%	25.39	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,113,981.51	356,522.05			377,689.61	2,731,281.57	5,010.33	34.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-90091190

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAME DEER K-6	306 *
M1	LAME DEER 7-8	94 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,208,352.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	92,921.14
D.	At Risk Student	(I-D)	46,766.22
E.	Indian Education For All	(I-E)	9,312.00
F.	American Indian Achievement Gap	(I-F)	82,669.00
G.	Data For Achievement	(I-G)	8,916.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,783.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,262.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	418
B.	BASE Budget Limit	(II-B)	2,568,220.55
C.	Maximum Budget Limit	(II-C)	3,166,513.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,568,220.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,519,080.41
H.	Maximum Budget Limit	(II-H)	3,109,400.22
I.	Highest Budget Without a Vote	(II-I)	2,519,080.41
J.	Highest Budget	(II-J)	3,109,400.22
K.	Highest Voted Amount	(II-K)	590,319.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,519,080.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		251,908.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.37
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.37	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		251,908.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,519,080.41
	1. BASE Budget Limit	(V-A1)	2,519,080.41	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,208,352.52
	1. Direct State Aid Paid By State	(V-B1)	1,208,352.52	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		92,921.14
D.	At Risk Student	(V-D)		46,766.22
E.	Indian Education For All	(V-E)		9,312.00
F.	American Indian Achievement Gap	(V-F)		82,669.00
G.	Data For Achievement	(V-G)		8,916.00
H.	Special Education Allowable Cost Payment	(V-H)		82,783.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,207.50
	1. Actual Non-Levy Revenue	(V-J1)	2,207.50	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		985,152.85
	1. State - Guaranteed Tax Base Aid	(V-L1)	980,896.38	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,256.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,519,080.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-90091190

01 General Fund

Adopted Budget	0001	2,519,080.41

Budget Uses

Expenditure Budget	0002	2,519,080.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,208,352.52
Quality Educator	3111	92,921.14
At Risk Student	3112	46,766.22
Indian Education For All	3113	9,312.00
American Indian Achievement Gap	3114	82,669.00
State Special Education Allowable Cost Payment to Districts	3115	82,783.18
Data For Achievement	3116	8,916.00
State - Guaranteed Tax Base Aid	3120	980,896.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,207.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,256.47		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,256.47
Total Estimated Revenues to Fund Adopted Budget			0004	2,519,080.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,416.52

Budget Uses

Expenditure Budget	0002	72,416.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,147.87
Contingency	0006	6,514.79
Over-Schedule	0011	753.86
Fund Balance for Budget	TFS48	584.87
Operating Reserve	0961	584.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,831.33
State - On-Schedule Transportation Reimbursement	3210	35,831.33
District Tax Levy	1110	753.86
District Mills	999	5.38
Total Estimated Revenues to Fund Adopted Budget	0004	72,416.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	520,000.00

Budget Uses

Expenditure Budget	0002	520,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	481,664.22
Operating Reserve	0961	104,000.00
Unreserved Fund Balance Reappropriated	0970	377,664.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,335.78
Total Estimated Revenues to Fund Adopted Budget	0004	520,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,459.19

Budget Uses

Expenditure Budget	0002	2,459.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28.77
Operating Reserve	0961	28.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,459.19
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,459.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
44 Rosebud
0792 Lame Deer Elem

Submit ID: 0792-90091190

29 Flexibility Fund

Adopted Budget	0001	25.39

Budget Uses

Expenditure Budget	0002	25.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-90091190

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-70902378

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	187	1,408,597

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	N/A	160	1,119,285
Non-located - 02 Big Horn	N/A	27	289,312

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: William Walksalong

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-70902378

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,584,661.24	158,403.31	10%	10.00%	0.00	1,561,685.52	22,975.72	16.37
10 Transportation	72,416.52	893.85	20%	1.23%	0.00	72,416.52	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	400,000.00	80,000.00	20%	20.00%	133,896.90	266,103.10		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,546.99	1,344.91	N/A	86.94%	0.00	1,546.99	0.00	0.00
29 Flexibility	6.25	0.00	N/A	0.00%	6.25	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,058,631.00	240,642.07			133,903.15	1,901,752.13	22,975.72	16.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-70902378

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAME DEER HS 9-12 187

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	783,732.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,462.56
D.	At Risk Student	(I-D)	35,209.37
E.	Indian Education For All	(I-E)	4,353.36
F.	American Indian Achievement Gap	(I-F)	42,594.00
G.	Data For Achievement	(I-G)	4,168.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,015.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,250.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,552,802.08
C.	Maximum Budget Limit	(II-C)	1,910,332.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,552,802.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,584,661.24
H.	Maximum Budget Limit	(II-H)	1,958,133.48
I.	Highest Budget Without a Vote	(II-I)	1,584,661.24
J.	Highest Budget	(II-J)	1,958,133.48
K.	Highest Voted Amount	(II-K)	373,472.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,584,661.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		158,403.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,403.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,584,661.24
1.	BASE Budget Limit	(V-A1)	1,584,661.24	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		783,732.03
1.	Direct State Aid Paid By State	(V-B1)	783,732.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,462.56
D.	At Risk Student	(V-D)		35,209.37
E.	Indian Education For All	(V-E)		4,353.36
F.	American Indian Achievement Gap	(V-F)		42,594.00
G.	Data For Achievement	(V-G)		4,168.23
H.	Special Education Allowable Cost Payment	(V-H)		38,015.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,368.24
1.	Actual Non-Levy Revenue	(V-J1)	1,368.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		632,758.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	609,782.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,975.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,584,661.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.37
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,584,661.24

Budget Uses

Expenditure Budget	0002	1,584,661.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	783,732.03
Quality Educator	3111	42,462.56
At Risk Student	3112	35,209.37
Indian Education For All	3113	4,353.36
American Indian Achievement Gap	3114	42,594.00
State Special Education Allowable Cost Payment to Districts	3115	38,015.23
Data For Achievement	3116	4,168.23
State - Guaranteed Tax Base Aid	3120	609,782.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,368.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,975.72		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	22,975.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,584,661.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,416.52

Budget Uses

Expenditure Budget	0002	72,416.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,833.20
Contingency	0006	6,583.32
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	893.85
Operating Reserve	0961	893.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,208.26
State - On-Schedule Transportation Reimbursement	3210	36,208.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,416.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	213,896.90
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	133,896.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	266,103.10
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,546.99

Budget Uses

Expenditure Budget	0002	1,546.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,344.91
Operating Reserve	0961	1,344.91
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,546.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,546.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.25

Budget Uses

Expenditure Budget	0002	6.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-70902378

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-70902378

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-95291744

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	N/A	4,285,041

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sue Becker

(Signature) (Date)

Chairperson, School Trustees: Marci Torres

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-95291744

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	690,290.68	69,916.98	10%	10.13%	1,873.13	438,697.65	249,719.90	58.27
10 Transportation	14,500.00	2,553.55	20%	17.61%	0.00	6,185.03	8,314.97	1.94
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	6,956.28		N/A		4,766.35	0.00	2,189.93	0.51
14 Retirement	125,000.00	25,000.00	20%	20.00%	23,585.88	101,414.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,747.65	0.00	N/A	0.00%	1,205.08	542.57	30,000.00	7.00
29 Flexibility	21,601.54	0.00	N/A	0.00%	21,601.54	0.00	0.00	0.00
61 Building Reserve	77,502.06	0.00	N/A	0.00%	44,582.06	12,305.87	20,614.13	4.81
Total of All Funds	967,598.21	97,470.53			97,614.04	559,145.24	310,838.93	72.53

50 Debt Service **Tax Jurisdiction**								
SD43	120,650.00	0.00	20-9-438	0.00%	0.00	0.00	120,650.00	28.16

Budget Report
FY 2023

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-95291744

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMOTTE K-6	58 *
M1	LAMOTTE 7-8	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	280,334.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,060.64
D.	At Risk Student	(I-D)	911.45
E.	Indian Education For All	(I-E)	1,699.44
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,627.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,638.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,608.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,209.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	534,495.41
C.	Maximum Budget Limit	(II-C)	661,208.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	110,510.55
E.	Adopted Budget	(II-E)	661,208.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	555,781.86
H.	Maximum Budget Limit	(II-H)	691,559.04
I.	Highest Budget Without a Vote	(II-I)	680,290.68
J.	Highest Budget	(II-J)	691,559.04
K.	Highest Voted Amount	(II-K)	11,268.36
L.	Amount Approved on Ballot by Voters	(II-L)	10,000.00
M.	Adopted Budget	(II-M)	690,290.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		69,029.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		887.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	887.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,873.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,873.13	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,790.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		690,290.68
1.	BASE Budget Limit	(V-A1)	555,781.86	
2.	Over-BASE Budget	(V-A2)	134,508.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		280,334.66
1.	Direct State Aid Paid By State	(V-B1)	280,334.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,060.64
D.	At Risk Student	(V-D)		911.45
E.	Indian Education For All	(V-E)		1,699.44
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,627.17
H.	Special Education Allowable Cost Payment	(V-H)		13,638.11
I.	Remaining Fund Balance Available	(V-I)		1,873.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		447.56
1.	Actual Non-Levy Revenue	(V-J1)	447.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		225,960.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	96,751.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	129,209.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		555,781.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		13,998.27
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	13,998.27	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		120,510.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		134,508.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.12
1.	District Property Tax Levy Mills	(V-U1)	28.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	690,290.68

Budget Uses

Expenditure Budget	0002	690,290.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,873.13
Direct State Aid	3110	280,334.66
Quality Educator	3111	29,060.64
At Risk Student	3112	911.45
Indian Education For All	3113	1,699.44
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	13,638.11
Data For Achievement	3116	1,627.17
State - Guaranteed Tax Base Aid	3120	96,751.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	447.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	13,998.27
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	129,209.35	
Over-BASE Levy	1110(c)	120,510.55	
District Tax Levy		1110	249,719.90
Total Estimated Revenues to Fund Adopted Budget		0004	690,290.68
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	14,500.00

Budget Uses

Expenditure Budget	0002	14,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,622.75
Contingency	0006	562.28
Over-Schedule	0011	8,314.97
Fund Balance for Budget	TFS48	2,553.55
Operating Reserve	0961	2,553.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,092.51
State - On-Schedule Transportation Reimbursement	3210	3,092.52
District Tax Levy	1110	8,314.97
District Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	14,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	6,956.28

Budget Uses

Expenditure Budget	0002	6,956.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,766.35
Unreserved Fund Balance Reappropriated	0970	4,766.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,189.93
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	6,956.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-95291744

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,585.88
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	23,585.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,414.12
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,747.65

Budget Uses

Expenditure Budget	0002	31,747.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,205.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,205.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	542.57
District Tax Levy	1110	30,000.00
District Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,747.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,601.54

Budget Uses

Expenditure Budget	0002	21,601.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,601.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,601.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,601.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-95291744

50 Debt Service Fund

SD43

Taxable Value		4,285,041.00
Adopted Budget	0001	120,650.00

Budget Uses

Expenditure Budget	0002	120,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	120,650.00
Jurisdiction Mills	999	28.16
Total Estimated Revenues to Fund Adopted Budget	0004	120,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/10/2022	06/30/2042	1,800,000.00	1,755,000.00	45,000.00	75,150.00	500.00
Total Bond Requirements							120,650.00
Total Debt Service Requirements						0002	120,650.00

Budget Report
FY 2023

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0367 LaMotte Elem

Submit ID: 0367-95291744

61 Building Reserve Fund

Adopted Budget		0001	77,502.06

Budget Uses

Expenditure Budget		0002	77,502.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,582.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,582.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,305.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	10,614.13	
District Tax Levy		1110	20,614.13
District Mills		999	4.81
Building Reserve Voted Mills		0134	2.33
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	77,502.06

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	50,000.00	5	612	40,000.00	10,000.00	10,000.00
Total						10,000.00

Budget Report
FY 2023

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-17566678

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,349	N/A	52,127,350

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	1,297	N/A	51,132,511
Non-located - 05 Carbon	52	N/A	994,839

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Brittani Hunter

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-17566678

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,242,463.99	865,536.14	10%	9.36%	0.00	6,330,094.83	2,912,369.16	55.87
10 Transportation	773,670.00	154,734.00	20%	20.00%	258,601.44	50,982.62	464,085.94	8.90
11 Bus Depreciation Reserve	677,336.17	0.00	N/A	0.00%	526,985.11	0.00	150,351.06	2.88
13 Tuition	454,885.00		N/A		317,607.92	0.00	137,277.08	2.63
14 Retirement	1,216,339.00	243,267.80	20%	20.00%	662,599.91	553,739.09		
17 Adult Education	60,588.00	21,205.80	35%	35.00%	27,521.86	0.00	33,066.14	0.63
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	259,431.33	0.00	N/A	0.00%	211,812.28	7,619.05	40,000.00	0.77
29 Flexibility	3,839.71	0.00	N/A	0.00%	3,839.71	0.00	0.00	0.00
61 Building Reserve	575,034.52	0.00	N/A	0.00%	4,604.52	36,635.61	533,794.39	10.24
Total of All Funds	13,263,587.72	1,284,743.74			2,013,572.75	6,979,071.20	4,270,943.77	81.92

50 Debt Service Tax Jurisdiction								
7-70	782,350.00	0.00	20-9-438	0.00%	22,299.46	0.00	760,050.54	14.58

Budget Report
FY 2023

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-17566678

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAUREL K-6	1,025 *
M1	LAUREL 7-8	324 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,892,055.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	354,682.16
D.	At Risk Student	(I-D)	37,540.69
E.	Indian Education For All	(I-E)	31,404.72
F.	American Indian Achievement Gap	(I-F)	12,137.00
G.	Data For Achievement	(I-G)	30,069.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	266,513.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	58,786.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,413
B.	BASE Budget Limit	(II-B)	8,113,137.79
C.	Maximum Budget Limit	(II-C)	10,131,381.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,421,163.74
E.	Adopted Budget	(II-E)	9,534,301.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	78%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,804,600.25
H.	Maximum Budget Limit	(II-H)	9,647,287.26
I.	Highest Budget Without a Vote	(II-I)	9,242,463.99
J.	Highest Budget	(II-J)	9,647,287.26
K.	Highest Voted Amount	(II-K)	404,823.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,242,463.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		865,536.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		865,536.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,242,463.99
1.	BASE Budget Limit	(V-A1)	7,804,600.25	
2.	Over-BASE Budget	(V-A2)	1,437,863.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,892,055.82
1.	Direct State Aid Paid By State	(V-B1)	3,892,055.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		354,682.16
D.	At Risk Student	(V-D)		37,540.69
E.	Indian Education For All	(V-E)		31,404.72
F.	American Indian Achievement Gap	(V-F)		12,137.00
G.	Data For Achievement	(V-G)		30,069.21
H.	Special Education Allowable Cost Payment	(V-H)		266,513.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,124.58
1.	Actual Non-Levy Revenue	(V-J1)	7,124.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,173,072.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,681,867.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,491,205.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,804,600.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,700.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	16,700.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,421,163.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,437,863.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.26
1.	District Property Tax Levy Mills	(V-U1)	27.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	9,242,463.99

Budget Uses

Expenditure Budget	0002	9,242,463.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,892,055.82
Quality Educator	3111	354,682.16
At Risk Student	3112	37,540.69
Indian Education For All	3113	31,404.72
American Indian Achievement Gap	3114	12,137.00
State Special Education Allowable Cost Payment to Districts	3115	266,513.19
Data For Achievement	3116	30,069.21
State - Guaranteed Tax Base Aid	3120	1,681,867.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,430.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,693.86
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	16,700.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,491,205.42		
Over-BASE Levy	1110(c)	1,421,163.74		
District Tax Levy			1110	2,912,369.16
Total Estimated Revenues to Fund Adopted Budget			0004	9,242,463.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	773,670.00

Budget Uses

Expenditure Budget	0002	773,670.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,347.84
Contingency	0006	4,634.78
Over-Schedule	0011	722,687.38
Fund Balance for Budget	TFS48	413,335.44
Operating Reserve	0961	154,734.00
Unreserved Fund Balance Reappropriated	0970	258,601.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,491.31
State - On-Schedule Transportation Reimbursement	3210	25,491.31
District Tax Levy	1110	464,085.94
District Mills	999	8.90
Total Estimated Revenues to Fund Adopted Budget	0004	773,670.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	677,336.17

Budget Uses

Expenditure Budget	0002	677,336.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	526,985.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	526,985.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	150,351.06
District Mills	999	2.88
Total Estimated Revenues to Fund Adopted Budget	0004	677,336.17

Budget Report
FY 2023

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-17566678

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #21	2022	78,362.00	0.00	15,672.40	15,672.40
Bus #22	2022	98,683.00	0.00	19,736.60	19,736.60
BUS #19	2020	93,952.32	37,580.92	18,790.46	18,790.46
BUS #18 2019 International	2019	83,870.63	50,322.39	16,774.13	16,774.13
Bus #17 2018 Bluebird	2018	132,275.00	132,275.00	26,455.00	26,455.00
Bus #16 2017 Bluebird	2016	92,333.33	110,800.02	18,466.67	18,466.67
Bus #14 2015 Bluebird	2015	64,500.00	90,300.00	12,900.00	6,450.00
Bus #15 2016 Bluebird	2015	87,200.00	121,340.00	17,440.00	9,460.00
IRON HORSE 2008 MCI COACH	2015	185,456.00	259,638.20	37,091.20	18,545.80
BUS #11	2013	83,500.00	125,250.00	N/A	NA
TRAIN	2012	104,066.89	156,100.34	N/A	NA
BUS #10	2010	63,405.34	95,108.01	N/A	NA
BUS #9	2010	76,882.00	115,323.00	N/A	NA
Bus #8	2009	75,993.00	113,989.50	N/A	NA
Bus #7	2008	76,960.00	115,440.00	N/A	NA
BUS #6	2006	70,134.00	105,201.00	N/A	NA
BUS 5	2005	63,015.00	94,522.50	N/A	NA
ACTIVITY	2004	82,845.00	124,267.50	N/A	NA
Bus #4	2004	61,692.00	92,538.00	N/A	NA
Bus #3	2003	65,000.00	97,500.00	N/A	NA
Total					150,351.06

13 Tuition Fund

Adopted Budget	0001	454,885.00

Budget Uses

Expenditure Budget	0002	454,885.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	317,607.92
Unreserved Fund Balance Reappropriated	0970	317,607.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	137,277.08
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	454,885.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,216,339.00

Budget Uses

Expenditure Budget	0002	1,216,339.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	905,867.71
Operating Reserve	0961	243,267.80
Unreserved Fund Balance Reappropriated	0970	662,599.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	553,739.09
Total Estimated Revenues to Fund Adopted Budget	0004	1,216,339.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,588.00

Budget Uses

Expenditure Budget	0002	60,588.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,727.66
Operating Reserve	0961	21,205.80
Unreserved Fund Balance Reappropriated	0970	27,521.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,066.14
District Mills	999	0.63
Total Estimated Revenues to Fund Adopted Budget	0004	60,588.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	259,431.33

Budget Uses

Expenditure Budget	0002	259,431.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	211,812.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	211,812.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,619.05
District Tax Levy	1110	40,000.00
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	259,431.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,839.71

Budget Uses

Expenditure Budget	0002	3,839.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,839.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,839.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,839.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
7-70

Taxable Value		52,127,350.00
Adopted Budget	0001	782,350.00

Budget Uses

Expenditure Budget	0002	782,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,299.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,299.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	760,050.54
Jurisdiction Mills	999	14.58
Total Estimated Revenues to Fund Adopted Budget	0004	782,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	05/07/2013	06/30/2026	6,745,000.00	1,550,000.00	690,000.00	60,450.00	400.00
Total Bond Requirements							750,850.00

SIDs

Issue Type		Amount
Elementary		31,500.00
Total SID Requirements		31,500.00
Total Debt Service Requirements	0002	782,350.00

Budget Report
FY 2023

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-17566678

61 Building Reserve Fund

Adopted Budget	0001	575,034.52

Budget Uses

Expenditure Budget	0002	575,034.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,604.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,604.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	36,635.61
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	400,000.00		
Building Reserve Permissive Levy	1110(b)	133,794.39		
District Tax Levy			1110	533,794.39
District Mills			999	10.24
Building Reserve Voted Mills			0134	7.67
Building Reserve Permissive Mills			0135	2.57
Total Estimated Revenues to Fund Adopted Budget			0004	575,034.52

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	2,000,000.00	5	612	1,200,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	650	51,132,511

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Brittani Hunter

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,493,247.01	416,742.18	10%	7.59%	0.00	3,841,204.95	1,652,042.06	32.30
10 Transportation	422,531.00	84,506.20	20%	20.00%	13,741.38	45,298.17	363,491.45	7.11
11 Bus Depreciation Reserve	425,655.68	0.00	N/A	0.00%	353,198.73	0.00	72,456.95	1.42
13 Tuition	267,935.00		N/A		170,629.31	0.00	97,305.69	1.90
14 Retirement	714,733.00	142,946.60	20%	20.00%	454,446.04	260,286.96		
17 Adult Education	62,100.00	21,735.00	35%	35.00%	39,620.81	0.00	22,479.19	0.44
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	105,306.39	0.00	N/A	0.00%	80,769.86	4,536.53	20,000.00	0.39
29 Flexibility	4,826.25	0.00	N/A	0.00%	4,826.25	0.00	0.00	0.00
61 Building Reserve	388,407.10	0.00	N/A	0.00%	101,137.10	27,526.99	259,743.01	5.08
Total of All Funds	7,884,741.43	665,929.98			1,218,369.48	4,178,853.60	2,487,518.35	48.64

50 Debt Service **Tax Jurisdiction**								
High School 2004	604,800.00	0.00	20-9-438	0.00%	23,494.26	0.00	581,305.74	11.37

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAUREL HS 9-12 650 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,320,417.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	176,429.68
D.	At Risk Student	(I-D)	10,240.24
E.	Indian Education For All	(I-E)	15,132.00
F.	American Indian Achievement Gap	(I-F)	6,870.00
G.	Data For Achievement	(I-G)	14,488.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	193,556.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	65,642.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	657
B.	BASE Budget Limit	(II-B)	4,514,765.89
C.	Maximum Budget Limit	(II-C)	5,592,120.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	816,490.24
E.	Adopted Budget	(II-E)	5,332,294.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,647,011.77
H.	Maximum Budget Limit	(II-H)	5,801,363.70
I.	Highest Budget Without a Vote	(II-I)	5,493,247.01
J.	Highest Budget	(II-J)	5,801,363.70
K.	Highest Voted Amount	(II-K)	308,116.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,493,247.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		416,742.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		416,742.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,493,247.01
1.	BASE Budget Limit	(V-A1)	4,647,011.77	
2.	Over-BASE Budget	(V-A2)	846,235.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,320,417.45
1.	Direct State Aid Paid By State	(V-B1)	2,320,417.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		176,429.68
D.	At Risk Student	(V-D)		10,240.24
E.	Indian Education For All	(V-E)		15,132.00
F.	American Indian Achievement Gap	(V-F)		6,870.00
G.	Data For Achievement	(V-G)		14,488.50
H.	Special Education Allowable Cost Payment	(V-H)		193,556.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,391.83
1.	Actual Non-Levy Revenue	(V-J1)	2,391.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,907,485.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,071,933.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	835,551.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,647,011.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		29,745.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	29,745.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		816,490.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		846,235.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.33
U.	Over-BASE Mills	(V-U)		15.97
1.	District Property Tax Levy Mills	(V-U1)	15.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

01 General Fund

Adopted Budget	0001	5,493,247.01

Budget Uses

Expenditure Budget	0002	5,493,247.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,320,417.45
Quality Educator	3111	176,429.68
At Risk Student	3112	10,240.24
Indian Education For All	3113	15,132.00
American Indian Achievement Gap	3114	6,870.00
State Special Education Allowable Cost Payment to Districts	3115	193,556.39
Data For Achievement	3116	14,488.50
State - Guaranteed Tax Base Aid	3120	1,071,933.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,072.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,319.49
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	29,745.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	835,551.82		
Over-BASE Levy	1110(c)	816,490.24		
District Tax Levy			1110	1,652,042.06
Total Estimated Revenues to Fund Adopted Budget			0004	5,493,247.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	422,531.00

Budget Uses

Expenditure Budget	0002	422,531.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,180.15
Contingency	0006	4,118.02
Over-Schedule	0011	377,232.83
Fund Balance for Budget	TFS48	98,247.58
Operating Reserve	0961	84,506.20
Unreserved Fund Balance Reappropriated	0970	13,741.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,649.08
State - On-Schedule Transportation Reimbursement	3210	22,649.09
District Tax Levy	1110	363,491.45
District Mills	999	7.11
Total Estimated Revenues to Fund Adopted Budget	0004	422,531.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	425,655.68

Budget Uses

Expenditure Budget	0002	425,655.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	353,198.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	353,198.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,456.95
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	425,655.68

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #21	2022	38,596.00	0.00	7,719.20	7,719.20
Bus #22	2022	48,605.00	0.00	9,721.00	9,721.00
BUS #19 2020 INTERNATIONAL	2020	46,976.17	18,790.46	9,395.23	9,395.23
BUS #18 2019 International	2019	41,935.31	25,161.18	8,387.06	8,387.06
Bus #17 2018 Bluebird	2018	44,091.67	44,091.65	8,818.33	8,818.33
Bus #16 2017 Bluebird	2016	41,666.67	49,999.98	8,333.33	8,333.33
Bus #14 2015 Bluebird	2015	64,500.00	90,300.00	12,900.00	6,450.00
Bus #15 2016 Bluebird	2015	43,600.00	61,040.00	8,720.00	4,360.00
IRON HORSE 2008 MCI COACH	2015	92,728.00	129,819.20	18,545.60	9,272.80
BUS #11	2013	41,750.00	62,625.00	N/A	NA
TRAIN	2012	60,000.00	90,000.00	N/A	NA
BUS #10	2010	31,702.66	47,553.99	N/A	NA
BUS #9	2010	38,441.00	57,661.50	N/A	NA
Bus #8	2009	38,508.00	57,762.00	N/A	NA
Bus #7	2008	38,480.00	57,720.00	N/A	NA
BUS #6	2006	36,066.00	54,099.00	N/A	NA
BUS 5	2005	31,508.00	47,262.00	N/A	NA
ACTIVITY BUS	2004	82,845.00	124,267.50	N/A	NA
Bus #4	2004	30,846.00	46,269.00	N/A	NA
Bus #2	2003	25,944.00	38,916.00	N/A	NA
Bus #3	2003	32,500.00	48,750.00	N/A	NA
Total					72,456.95

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

13 Tuition Fund

Adopted Budget	0001	267,935.00

Budget Uses

Expenditure Budget	0002	267,935.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,629.31
Unreserved Fund Balance Reappropriated	0970	170,629.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,305.69
District Mills	999	1.90
Total Estimated Revenues to Fund Adopted Budget	0004	267,935.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	714,733.00

Budget Uses

Expenditure Budget	0002	714,733.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	597,392.64
Operating Reserve	0961	142,946.60
Unreserved Fund Balance Reappropriated	0970	454,446.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	260,286.96
Total Estimated Revenues to Fund Adopted Budget	0004	714,733.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	62,100.00

Budget Uses

Expenditure Budget	0002	62,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,355.81
Operating Reserve	0961	21,735.00
Unreserved Fund Balance Reappropriated	0970	39,620.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,479.19
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	62,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	105,306.39

Budget Uses

Expenditure Budget	0002	105,306.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,769.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,769.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,536.53
District Tax Levy	1110	20,000.00
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	105,306.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,826.25

Budget Uses

Expenditure Budget	0002	4,826.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,826.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,826.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,826.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

50 Debt Service Fund

High School 2004

Taxable Value		51,132,511.00
Adopted Budget	0001	604,800.00

Budget Uses

Expenditure Budget	0002	604,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,494.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,494.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	581,305.74
Jurisdiction Mills	999	11.37
Total Estimated Revenues to Fund Adopted Budget	0004	604,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	05/07/2013	06/30/2025	2,270,000.00	515,000.00	230,000.00	20,150.00	400.00
High School Refunding Bond	12/04/2019	06/30/2027	2,310,000.00	1,445,000.00	295,000.00	40,250.00	400.00
Total Bond Requirements							586,200.00

SIDs

Issue Type	Amount
High School	18,600.00
Total SID Requirements	18,600.00

Total Debt Service Requirements	0002	604,800.00

Budget Report
FY 2023

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-87172417

61 Building Reserve Fund

Adopted Budget		0001	388,407.10

Budget Uses

Expenditure Budget		0002	388,407.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	101,137.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	101,137.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,526.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	200,000.00	
Building Reserve Permissive Levy	1110(b)	59,743.01	
District Tax Levy		1110	259,743.01
District Mills		999	5.08
Building Reserve Voted Mills		0134	3.91
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	388,407.10

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	1,000,000.00	5	612	600,000.00	200,000.00	200,000.00
Total						200,000.00

Budget Report
FY 2023

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-47469397

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	53	23	2,967,761

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Sperry

(Signature) (Date)

Chairperson, School Trustees: Jennelle Wallis

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-47469397

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,055,478.81	73,825.58	10%	6.99%	0.00	754,163.23	301,315.58	101.52
10 Transportation	228,712.39	45,742.48	20%	20.00%	567.78	53,147.05	174,997.56	58.97
11 Bus Depreciation Reserve	179,260.04	0.00	N/A	0.00%	93,439.34	0.00	85,820.70	28.92
13 Tuition	91,248.84		N/A		2,443.58	0.00	88,805.26	29.92
14 Retirement	159,668.57	31,933.71	20%	20.00%	12,211.83	147,456.74		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	3,573.98	100.00	1,326.02	0.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,872.40	101.02	N/A	0.33%	0.00	872.40	30,000.00	10.11
29 Flexibility	35.89	0.00	N/A	0.00%	35.89	0.00	0.00	0.00
61 Building Reserve	157,481.74	0.00	N/A	0.00%	119,451.74	26,379.71	11,650.29	3.93
Total of All Funds	1,907,758.68	153,352.79			231,724.14	982,119.13	693,915.41	233.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

19 Golden Valley

Submit ID: 0411-47469397

0411 Lavina K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAVINA K-6	42
M1	LAVINA 7-8	11
H1	LAVINA HS 9-12	23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	452,055.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,024.64
D.	At Risk Student	(I-D)	2,603.43
E.	Indian Education For All	(I-E)	1,769.28
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,694.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,805.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,862.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,222.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,540.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	849,472.32
C.	Maximum Budget Limit	(II-C)	1,052,563.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,837.66
E.	Adopted Budget	(II-E)	1,011,309.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	893,641.15
H.	Maximum Budget Limit	(II-H)	1,110,103.79
I.	Highest Budget Without a Vote	(II-I)	1,055,478.81
J.	Highest Budget	(II-J)	1,110,103.79
K.	Highest Voted Amount	(II-K)	54,624.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,055,478.81

Budget Report
FY 2023

19 Golden Valley

Submit ID: 0411-47469397

0411 Lavina K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		73,825.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		73,825.58

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,978.25	5,826.89	19,805.14
B.	Special Education RSBG to Coop	2,693.46	1,168.86	3,862.32
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,668.68	2,798.30	9,466.98

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	334,178.30	175,455.50	509,633.80
		501,402.30	509,908.50	1,011,310.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	176,995.01	179,997.70	356,992.71
H.	Special Education in BASE@40%	6,668.68	2,798.30	9,466.98
I.	Subsidized BASE Amount	183,663.69	182,796.00	366,459.69
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,055,478.81
1.	BASE Budget Limit	(V-A1)	893,641.15	
2.	Over-BASE Budget	(V-A2)	161,837.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		452,055.93
1.	Direct State Aid Paid By State	(V-B1)	452,055.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,024.64
D.	At Risk Student	(V-D)		2,603.43
E.	Indian Education For All	(V-E)		1,769.28
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,694.04

H.	Special Education Allowable Cost Payment	(V-H)		19,805.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		360.43
1.	Actual Non-Levy Revenue	(V-J1)	360.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		366,099.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	226,621.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	139,477.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		893,641.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,837.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,837.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.57
T.	BASE Mills - High School	(V-T)		17.42
U.	Over-BASE Mills	(V-U)		54.53
1.	District Property Tax Levy Mills	(V-U1)	54.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,055,478.81

Budget Uses

Expenditure Budget	0002	1,055,478.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	452,055.93
Quality Educator	3111	49,024.64
At Risk Student	3112	2,603.43
Indian Education For All	3113	1,769.28
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	19,805.14
Data For Achievement	3116	1,694.04
State - Guaranteed Tax Base Aid	3120	226,621.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	360.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	139,477.92		
Over-BASE Levy	1110(c)	161,837.66		
District Tax Levy			1110	301,315.58
Total Estimated Revenues to Fund Adopted Budget			0004	1,055,478.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	228,712.39

Budget Uses

Expenditure Budget	0002	228,712.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,315.50
Contingency	0006	4,831.55
Over-Schedule	0011	175,565.34
Fund Balance for Budget	TFS48	46,310.26
Operating Reserve	0961	45,742.48
Unreserved Fund Balance Reappropriated	0970	567.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,573.52
State - On-Schedule Transportation Reimbursement	3210	26,573.53
District Tax Levy	1110	174,997.56
District Mills	999	58.97
Total Estimated Revenues to Fund Adopted Budget	0004	228,712.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	179,260.04

Budget Uses

Expenditure Budget	0002	179,260.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,439.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,439.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	85,820.70
District Mills	999	28.92
Total Estimated Revenues to Fund Adopted Budget	0004	179,260.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BLUEBIRD	2021	158,250.00	31,650.00	31,650.00	31,650.00
2008 Ford E350 Aerotech	2019	14,800.00	8,880.00	2,960.00	2,960.00
2018 Chevy Silverado 1500 Pickup	2019	31,925.00	19,155.00	6,385.00	6,385.00
2019 Ford Expedition	2019	54,595.00	32,757.00	10,919.00	10,919.00
2018 BLUEBIRD	2018	78,000.00	62,400.00	15,600.00	15,600.00
IC INTERNATIONAL	2016	91,533.52	109,840.20	18,306.70	18,306.70
2011 BLUEBIRD	2011	90,000.00	135,000.00	N/A	NA
Total					85,820.70

13 Tuition Fund

Adopted Budget	0001	91,248.84

Budget Uses

Expenditure Budget	0002	91,248.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,443.58
Unreserved Fund Balance Reappropriated	0970	2,443.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,805.26
District Mills	999	29.92
Total Estimated Revenues to Fund Adopted Budget	0004	91,248.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	159,668.57

Budget Uses

Expenditure Budget	0002	159,668.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,145.54
Operating Reserve	0961	31,933.71
Unreserved Fund Balance Reappropriated	0970	12,211.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	147,456.74
Total Estimated Revenues to Fund Adopted Budget	0004	159,668.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,323.98
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	3,573.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,326.02
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,872.40

Budget Uses

Expenditure Budget	0002	30,872.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101.02
Operating Reserve	0961	101.02
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	872.40
District Tax Levy	1110	30,000.00
District Mills	999	10.11
Total Estimated Revenues to Fund Adopted Budget	0004	30,872.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.89

Budget Uses

Expenditure Budget	0002	35.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-47469397

61 Building Reserve Fund

Adopted Budget		0001	157,481.74

Budget Uses

Expenditure Budget		0002	157,481.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	119,451.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	119,451.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,379.71
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,650.29	
District Tax Levy		1110	11,650.29
District Mills		999	3.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.93
Total Estimated Revenues to Fund Adopted Budget		0004	157,481.74

Budget Report
FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-14400561

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	898	N/A	14,456,661

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Doreen Heintz

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-14400561

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,018,871.96	634,660.44	10%	9.04%	0.00	5,170,856.77	1,848,015.19	127.85
10 Transportation	600,000.00	120,000.00	20%	20.00%	69,524.31	105,179.25	425,296.44	29.42
11 Bus Depreciation Reserve	552,550.66	0.00	N/A	0.00%	354,592.03	1,000.00	196,958.63	13.62
13 Tuition	250,000.00		N/A		66,787.96	0.00	183,212.04	12.67
14 Retirement	925,000.00	185,000.00	20%	20.00%	62,480.13	862,519.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	171,220.78	0.00	N/A	0.00%	103,733.31	5,989.84	61,497.63	4.25
29 Flexibility	120,462.49	0.00	N/A	0.00%	112,828.30	7,634.19	0.00	0.00
61 Building Reserve	1,205,706.68	0.00	N/A	0.00%	994,396.68	76,857.99	134,452.01	9.30
Total of All Funds	10,843,812.57	939,660.44			1,764,342.72	6,230,037.91	2,849,431.94	197.11

50 Debt Service **Tax Jurisdiction**								
EL2009S	1,525,232.78	0.00	20-9-438	0.00%	0.00	59,303.12	1,465,929.66	101.40

Budget Report
FY 2023

14 Fergus

Submit ID: 0258-14400561

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	711
M1	LEWISTOWN 7-8	187

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,603,672.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	262,972.75
D.	At Risk Student	(I-D)	29,875.74
E.	Indian Education For All	(I-E)	20,905.44
F.	American Indian Achievement Gap	(I-F)	5,267.00
G.	Data For Achievement	(I-G)	20,016.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	433,161.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	45,636.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	57,197.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	871
B.	BASE Budget Limit	(II-B)	5,351,451.47
C.	Maximum Budget Limit	(II-C)	6,741,617.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	6,746,787.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,623,535.63
H.	Maximum Budget Limit	(II-H)	7,075,768.83
I.	Highest Budget Without a Vote	(II-I)	7,018,871.96
J.	Highest Budget	(II-J)	7,075,768.83
K.	Highest Voted Amount	(II-K)	56,896.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,018,871.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		634,660.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		634,660.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,018,871.96
1.	BASE Budget Limit	(V-A1)	5,623,535.63	
2.	Over-BASE Budget	(V-A2)	1,395,336.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,603,672.86
1.	Direct State Aid Paid By State	(V-B1)	2,603,672.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		262,972.75
D.	At Risk Student	(V-D)		29,875.74
E.	Indian Education For All	(V-E)		20,905.44
F.	American Indian Achievement Gap	(V-F)		5,267.00
G.	Data For Achievement	(V-G)		20,016.42
H.	Special Education Allowable Cost Payment	(V-H)		433,161.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,002.74
1.	Actual Non-Levy Revenue	(V-J1)	3,002.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,244,660.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,791,982.01	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	452,678.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,623,535.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,395,336.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,395,336.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		96.52
1.	District Property Tax Levy Mills	(V-U1)	96.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-14400561

01 General Fund

Adopted Budget	0001	7,018,871.96

Budget Uses

Expenditure Budget	0002	7,018,871.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,603,672.86
Quality Educator	3111	262,972.75
At Risk Student	3112	29,875.74
Indian Education For All	3113	20,905.44
American Indian Achievement Gap	3114	5,267.00
State Special Education Allowable Cost Payment to Districts	3115	433,161.81
Data For Achievement	3116	20,016.42
State - Guaranteed Tax Base Aid	3120	1,791,982.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,002.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	452,678.86		
Over-BASE Levy	1110(c)	1,395,336.33		
District Tax Levy			1110	1,848,015.19
Total Estimated Revenues to Fund Adopted Budget			0004	7,018,871.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	94,253.86
Contingency	0006	9,425.39
Over-Schedule	0011	496,320.75
Fund Balance for Budget	TFS48	189,524.31
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	69,524.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	51,839.62
State - On-Schedule Transportation Reimbursement	3210	51,839.63
District Tax Levy	1110	425,296.44
District Mills	999	29.42
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	552,550.66

Budget Uses

Expenditure Budget	0002	552,550.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	354,592.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	354,592.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	196,958.63
District Mills	999	13.62
Total Estimated Revenues to Fund Adopted Budget	0004	552,550.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 MCI J4500 #7027	2022	49,030.00	0.00	9,806.00	9,806.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	0.00	7,559.57	7,559.57
2018 MCI J4500 #8974	2021	58,219.20	11,643.84	11,643.84	11,643.84
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	0.00	22,063.78	0.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	23,686.08	11,843.04	11,843.04
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	0.00
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	0.00
2014 MC J45 #6602	2018	90,000.00	36,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	19,391.36	19,391.36	19,391.36
2016 INTL #0568	2015	81,084.22	31,668.62	16,216.84	16,216.84
2015 CES #3528	2014	56,861.27	22,744.50	11,372.25	11,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	46,531.83	15,510.61	15,510.61
2014 BLUEBIRD IC #1987	2013	80,000.78	32,777.15	16,000.16	16,000.16
2008 MCI J4500 #4870	2012	52,700.00	52,700.00	10,540.00	10,540.00
2012 INTL #1925	2012	88,775.09	53,265.06	17,755.02	17,755.02
2010 INTL #6953	2010	86,699.28	52,019.58	17,339.86	17,339.86
2009 INTL #8205	2008	69,900.38	63,179.48	13,980.08	13,980.08
MOTOROLA MCS 2000	2004	2,721.00	4,081.50	N/A	NA
Total					196,958.63

Budget Report
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13 Tuition Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,787.96
Unreserved Fund Balance Reappropriated	0970	66,787.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,212.04
District Mills	999	12.67
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	925,000.00

Budget Uses

Expenditure Budget	0002	925,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	247,480.13
Operating Reserve	0961	185,000.00
Unreserved Fund Balance Reappropriated	0970	62,480.13

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	861,019.87
Total Estimated Revenues to Fund Adopted Budget	0004	925,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	171,220.78

Budget Uses

Expenditure Budget	0002	171,220.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,733.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,733.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,489.84
District Tax Levy	1110	61,497.63
District Mills	999	4.25
Total Estimated Revenues to Fund Adopted Budget	0004	171,220.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	120,462.49

Budget Uses

Expenditure Budget	0002	120,462.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,828.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,828.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,134.19
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,462.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

EL2009S

Taxable Value		14,456,661.00
Adopted Budget	0001	1,525,232.78

Budget Uses

Expenditure Budget	0002	1,525,232.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	59,303.12
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,465,929.66
Jurisdiction Mills	999	101.40
Total Estimated Revenues to Fund Adopted Budget	0004	1,525,232.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	20,030,000.00	370,000.00	1,154,782.78	450.00
Total Bond Requirements							1,525,232.78
Total Debt Service Requirements						0002	1,525,232.78

Budget Report
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Submit ID: 0258-14400561

61 Building Reserve Fund

Adopted Budget		0001	1,205,706.68

Budget Uses

Expenditure Budget		0002	1,205,706.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	994,396.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	994,396.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	74,357.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	36,452.01	
District Tax Levy		1110	134,452.01
District Mills		999	9.30
Building Reserve Voted Mills		0134	6.78
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	1,205,706.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	588,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0522-71334466

0522 Libby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 868	352	15,507,860

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leslie Forster

(Signature) (Date)

Chairperson, School Trustees: Alida Snow

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

Submit ID: 0522-71334466

0522 Libby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,559,796.33	904,005.57	10%	10.56%	0.00	6,937,813.32	1,621,983.01	104.60
10 Transportation	1,016,000.00	184,061.08	20%	18.12%	0.00	285,936.40	730,063.60	47.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	240,245.00		N/A		2,503.26	0.00	237,741.74	15.33
14 Retirement	1,320,000.00	246,342.55	20%	18.66%	0.00	1,320,000.00		
17 Adult Education	23,000.00	618.18	35%	2.69%	0.00	0.00	23,000.00	1.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	174,339.08	N/A	174.34%	92,437.28	7,562.72	0.00	0.00
29 Flexibility	189,790.00	0.00	N/A	0.00%	39,770.97	87,906.42	62,112.61	4.01
61 Building Reserve	384,219.09	0.00	N/A	0.00%	219,909.09	96,655.59	67,654.41	4.36
Total of All Funds	11,833,050.42	1,509,366.46			354,620.60	8,735,874.45	2,742,555.37	176.86

50 Debt Service **Tax Jurisdiction**								
0522	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0522-71334466

0522 Libby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBBY K-6	681 *
M1	LIBBY 7-8	187 *
H1	LIBBY HS 9-12	352

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,861,199.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	340,290.72
D.	At Risk Student	(I-D)	62,806.43
E.	Indian Education For All	(I-E)	28,401.60
F.	American Indian Achievement Gap	(I-F)	13,053.00
G.	Data For Achievement	(I-G)	27,193.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	184,183.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	61,390.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,821.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,232.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,221
B.	BASE Budget Limit	(II-B)	7,469,192.87
C.	Maximum Budget Limit	(II-C)	9,307,556.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	895,213.69
E.	Adopted Budget	(II-E)	8,364,406.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,664,582.64
H.	Maximum Budget Limit	(II-H)	9,539,533.13
I.	Highest Budget Without a Vote	(II-I)	8,559,796.33
J.	Highest Budget	(II-J)	9,539,533.13
K.	Highest Voted Amount	(II-K)	979,736.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,559,796.33

Budget Report
FY 2023

27 Lincoln

Submit ID: 0522-71334466

0522 Libby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		855,979.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		48,025.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	48,025.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		904,005.57

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	130,514.32	53,669.44	184,183.76
B.	Special Education RSBG to Coop	43,501.92	17,888.64	61,390.56
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	69,606.50	28,623.23	98,229.73

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	214,620.00	334,453.00	549,073.00
F.	100% Of Per Student Entitlement	5,432,676.50	2,656,280.00	8,088,956.50
		5,647,296.50	2,990,733.00	8,638,029.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,993,495.67	1,055,728.75	3,049,224.41
H.	Special Education in BASE@40%	69,606.50	28,623.23	98,229.73
I.	Subsidized BASE Amount	2,063,102.17	1,084,351.98	3,147,454.14
J.	Subsidized BASE Ratio	66%	34%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,559,796.33
1.	BASE Budget Limit	(V-A1)	7,664,582.64	
2.	Over-BASE Budget	(V-A2)	895,213.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,861,199.19
1.	Direct State Aid Paid By State	(V-B1)	3,861,199.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		340,290.72
D.	At Risk Student	(V-D)		62,806.43
E.	Indian Education For All	(V-E)		28,401.60
F.	American Indian Achievement Gap	(V-F)		13,053.00
G.	Data For Achievement	(V-G)		27,193.80

H.	Special Education Allowable Cost Payment	(V-H)		184,183.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,276.22
1.	Actual Non-Levy Revenue	(V-J1)	1,276.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,146,177.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,419,408.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	726,769.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,664,582.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		895,213.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		895,213.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.84
T.	BASE Mills - High School	(V-T)		16.03
U.	Over-BASE Mills	(V-U)		57.73
1.	District Property Tax Levy Mills	(V-U1)	57.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	8,559,796.33

Budget Uses

Expenditure Budget	0002	8,559,796.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,861,199.19
Quality Educator	3111	340,290.72
At Risk Student	3112	62,806.43
Indian Education For All	3113	28,401.60
American Indian Achievement Gap	3114	13,053.00
State Special Education Allowable Cost Payment to Districts	3115	184,183.76
Data For Achievement	3116	27,193.80
State - Guaranteed Tax Base Aid	3120	2,419,408.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,276.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	726,769.32		
Over-BASE Levy	1110(c)	895,213.69		
District Tax Levy			1110	1,621,983.01
Total Estimated Revenues to Fund Adopted Budget			0004	8,559,796.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,016,000.00

Budget Uses

Expenditure Budget	0002	1,016,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259,781.40
Contingency	0006	25,975.00
Over-Schedule	0011	730,243.60
Fund Balance for Budget	TFS48	184,061.08
Operating Reserve	0961	184,061.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	180.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	142,878.20
State - On-Schedule Transportation Reimbursement	3210	142,878.20
District Tax Levy	1110	730,063.60
District Mills	999	47.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,016,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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27 Lincoln
0522 Libby K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	240,245.00

Budget Uses

Expenditure Budget	0002	240,245.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,503.26
Unreserved Fund Balance Reappropriated	0970	2,503.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	237,741.74
District Mills	999	15.33
Total Estimated Revenues to Fund Adopted Budget	0004	240,245.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,320,000.00

Budget Uses

Expenditure Budget	0002	1,320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	246,342.55
Operating Reserve	0961	246,342.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	340.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,319,660.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	618.18
Operating Reserve	0961	618.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,000.00
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	266,776.36
Operating Reserve	0961	174,339.08
Unreserved Fund Balance Reappropriated	0970	92,437.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	80.36
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,482.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	189,790.00

Budget Uses

Expenditure Budget	0002	189,790.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,770.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,770.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	62,114.75
State - Advanced Opportunity Aid	3770	25,791.67
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	62,112.61
District Mills	999	4.01
Total Estimated Revenues to Fund Adopted Budget	0004	189,790.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0522

Taxable Value		15,507,860.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0522-71334466

0522 Libby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	384,219.09

Budget Uses

Expenditure Budget		0002	384,219.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	219,909.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	219,909.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	96,655.59
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	67,654.41	
District Tax Levy		1110	67,654.41
District Mills		999	4.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.36
Total Estimated Revenues to Fund Adopted Budget		0004	384,219.09

Budget Report
FY 2023

26 Liberty

1224 Liberty Elem

Submit ID: 1224-43529531

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 70	N/A	157,494

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenine Synness

(Signature) (Date)

Chairperson, School Trustees: David Hofer

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

26 Liberty

1224 Liberty Elem

Submit ID: 1224-43529531

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	517,368.32	51,736.83	10%	10.00%	0.00	503,231.37	14,136.95	89.94
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	48,000.00	0.00	20%	0.00%	17,634.73	30,365.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,450.78	0.00	N/A	0.00%	1,954.83	495.95	0.00	0.00
29 Flexibility	390.69	0.00	N/A	0.00%	390.69	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	568,209.79	51,736.83			19,980.25	534,092.59	14,136.95	89.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

26 Liberty

1224 Liberty Elem

Submit ID: 1224-43529531

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBERTY K-8	26 *
E2	RIVERVIEW EL	17 *
E3	HILLSIDE COLONY	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	261,227.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,416.00
D.	At Risk Student	(I-D)	10,766.63
E.	Indian Education For All	(I-E)	1,629.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,560.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,520.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,506.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,739.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	495,942.13
C.	Maximum Budget Limit	(II-C)	616,780.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,344.08
E.	Adopted Budget	(II-E)	505,286.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	508,024.24
H.	Maximum Budget Limit	(II-H)	633,320.57
I.	Highest Budget Without a Vote	(II-I)	517,368.32
J.	Highest Budget	(II-J)	633,320.57
K.	Highest Voted Amount	(II-K)	115,952.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	517,368.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,736.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,736.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		517,368.32
1.	BASE Budget Limit	(V-A1)	508,024.24	
2.	Over-BASE Budget	(V-A2)	9,344.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		261,227.08
1.	Direct State Aid Paid By State	(V-B1)	261,227.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,416.00
D.	At Risk Student	(V-D)		10,766.63
E.	Indian Education For All	(V-E)		1,629.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,560.30
H.	Special Education Allowable Cost Payment	(V-H)		10,520.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		830.54
1.	Actual Non-Levy Revenue	(V-J1)	830.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,073.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	206,280.79	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,792.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		508,024.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,344.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,344.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.33
1.	District Property Tax Levy Mills	(V-U1)	59.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

26 Liberty

1224 Liberty Elem

Submit ID: 1224-43529531

01 General Fund

Adopted Budget	0001	517,368.32

Budget Uses

Expenditure Budget	0002	517,368.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	261,227.08
Quality Educator	3111	10,416.00
At Risk Student	3112	10,766.63
Indian Education For All	3113	1,629.60
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,520.43
Data For Achievement	3116	1,560.30
State - Guaranteed Tax Base Aid	3120	206,280.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	502.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	327.92
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,792.87		
Over-BASE Levy	1110(c)	9,344.08		
District Tax Levy			1110	14,136.95
Total Estimated Revenues to Fund Adopted Budget			0004	517,368.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	30,365.27
Add To Fund Balance	0003	17,634.73
Fund Balance for Budget	TFS48	17,634.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,634.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,365.27
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,450.78

Budget Uses

Expenditure Budget	0002	2,450.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,954.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,954.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	495.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,450.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	390.69

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	390.69
Fund Balance for Budget	TFS48	390.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	390.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	390.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

26 Liberty

1224 Liberty Elem

Submit ID: 1224-43529531

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-30811849

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	42	*	21	2,272,520

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shay Baize

(Signature) (Date)

Chairperson, School Trustees: Kathy Stosich

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-30811849

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,004,891.02	100,489.10	10%	10.00%	21,994.95	673,597.82	309,298.25	136.12
10 Transportation	110,000.00	22,000.00	20%	20.00%	9,114.86	36,828.00	64,057.14	28.19
11 Bus Depreciation Reserve	80,000.00	206,555.55	N/A	258.19%	43,103.46	0.00	36,896.54	16.24
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	145,000.00	19,670.15	20%	13.57%	0.00	145,000.00		
17 Adult Education	17,000.00	0.00	35%	0.00%	7,133.83	0.00	9,866.17	4.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,961.15	0.00	N/A	0.00%	2,179.32	781.83	0.00	0.00
29 Flexibility	54,501.12	0.00	N/A	0.00%	54,501.12	0.00	0.00	0.00
61 Building Reserve	45,093.21	0.00	N/A	0.00%	8,603.21	27,128.00	9,362.00	4.12
Total of All Funds	1,459,446.50	348,714.80			146,630.75	883,335.65	429,480.10	189.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-30811849

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIMA K-6	33
M1	LIMA 7-8	9
H1	LIMA HS 9-12	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	414,464.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,136.45
D.	At Risk Student	(I-D)	4,064.39
E.	Indian Education For All	(I-E)	1,466.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,404.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,148.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,049.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,335.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,749.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	760,252.50
C.	Maximum Budget Limit	(II-C)	943,363.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,731.93
E.	Adopted Budget	(II-E)	980,984.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	800,870.43
H.	Maximum Budget Limit	(II-H)	993,631.75
I.	Highest Budget Without a Vote	(II-I)	1,004,891.02
J.	Highest Budget	(II-J)	1,004,891.02
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,004,891.02

Budget Report
FY 2023

01 Beaverhead

Submit ID: 0009-30811849

0009 Lima K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		100,489.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,994.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,994.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		122,484.05

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	6,403.74	2,744.46	9,148.20
B.	Special Education RSBG to Coop	2,134.44	914.76	3,049.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,415.27	1,463.69	4,878.96

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	265,328.40	160,209.00	425,537.40
		432,552.40	494,662.00	927,214.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	152,691.00	174,615.69	327,306.68
H.	Special Education in BASE@40%	3,415.27	1,463.69	4,878.96
I.	Subsidized BASE Amount	156,106.27	176,079.38	332,185.64
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,004,891.02
1.	BASE Budget Limit	(V-A1)	800,870.43	
2.	Over-BASE Budget	(V-A2)	204,020.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		414,464.84
1.	Direct State Aid Paid By State	(V-B1)	414,464.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,136.45
D.	At Risk Student	(V-D)		4,064.39
E.	Indian Education For All	(V-E)		1,466.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,404.27

H.	Special Education Allowable Cost Payment	(V-H)		9,148.20
I.	Remaining Fund Balance Available	(V-I)		21,994.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,461.23
	1. Actual Non-Levy Revenue	(V-J1)	1,461.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		308,729.46
	1. State - Guaranteed Tax Base Aid	(V-L1)	203,451.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	105,277.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		800,870.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,020.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,020.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.49
T.	BASE Mills - High School	(V-T)		14.85
U.	Over-BASE Mills	(V-U)		89.78
	1. District Property Tax Levy Mills	(V-U1)	89.78	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		136.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,004,891.02

Budget Uses

Expenditure Budget	0002	1,004,891.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,994.95
Direct State Aid	3110	414,464.84
Quality Educator	3111	38,136.45
At Risk Student	3112	4,064.39
Indian Education For All	3113	1,466.64
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,148.20
Data For Achievement	3116	1,404.27
State - Guaranteed Tax Base Aid	3120	203,451.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	261.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	1,200.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	105,277.66		
Over-BASE Levy	1110(c)	204,020.59		
District Tax Levy			1110	309,298.25
Total Estimated Revenues to Fund Adopted Budget			0004	1,004,891.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,480.00
Contingency	0006	3,348.00
Over-Schedule	0011	73,172.00
Fund Balance for Budget	TFS48	31,114.86
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	9,114.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,414.00
State - On-Schedule Transportation Reimbursement	3210	18,414.00
District Tax Levy	1110	64,057.14
District Mills	999	28.19
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	249,659.01
Operating Reserve	0961	206,555.55
Unreserved Fund Balance Reappropriated	0970	43,103.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,896.54
District Mills	999	16.24
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 International Bus	2019	89,970.00	53,982.00	17,994.00	17,994.00
2015 International Bus	2015	108,011.88	143,115.28	21,602.38	18,902.54
2011 Chevy Collins	2011	62,948.00	94,422.00	N/A	NA
Conversion Van Bus	2005	26,500.00	39,750.00	N/A	NA
Total					36,896.54

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,670.15
Operating Reserve	0961	19,670.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	145,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,133.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,133.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,866.17
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,961.15

Budget Uses

Expenditure Budget	0002	2,961.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,179.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,179.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	781.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,961.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	54,501.12

Budget Uses

Expenditure Budget	0002	54,501.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,501.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,501.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,501.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-30811849

61 Building Reserve Fund

Adopted Budget		0001	45,093.21

Budget Uses

Expenditure Budget		0002	45,093.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,603.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,603.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,128.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,362.00	
District Tax Levy		1110	9,362.00
District Mills		999	4.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.12
Total Estimated Revenues to Fund Adopted Budget		0004	45,093.21

Budget Report
FY 2023

27 Lincoln

Submit ID: 0528-41933265

0528 Lincoln County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	295	19,036,118

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

Submit ID: 0528-41933265

0528 Lincoln County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,269,483.06	224,076.40	10%	9.87%	0.00	1,937,647.80	331,835.26	17.42
10 Transportation	197,450.29	39,490.06	20%	20.00%	2,928.72	56,651.12	137,870.45	7.24
11 Bus Depreciation Reserve	165,013.16	0.00	N/A	0.00%	101,082.16	0.00	63,931.00	3.36
13 Tuition	622.37		N/A		622.37	0.00	0.00	0.00
14 Retirement	376,360.90	70,409.47	20%	18.71%	0.00	376,360.90		
17 Adult Education	39,361.94	0.00	35%	0.00%	39,361.94	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,116.93	0.00	N/A	0.00%	36,920.61	2,196.32	0.00	0.00
29 Flexibility	35.25	0.00	N/A	0.00%	35.25	0.00	0.00	0.00
61 Building Reserve	255,198.57	0.00	N/A	0.00%	207,968.57	21,082.05	26,147.95	1.37
Total of All Funds	3,342,642.47	333,975.93			388,919.62	2,393,938.19	559,784.66	29.39

50 Debt Service **Tax Jurisdiction**								
04HSBond	446,225.00	0.00	20-9-438	0.00%	23,043.99	0.00	423,181.01	22.23

Budget Report
FY 2023

27 Lincoln

Submit ID: 0528-41933265

0528 Lincoln County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LINCOLN CO HS 9-12 295

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,146,465.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,119.49
D.	At Risk Student	(I-D)	11,239.25
E.	Indian Education For All	(I-E)	6,867.60
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	6,575.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	59,970.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,625.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	293
B.	BASE Budget Limit	(II-B)	2,182,301.21
C.	Maximum Budget Limit	(II-C)	2,700,789.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,676.00
E.	Adopted Budget	(II-E)	2,201,977.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,249,807.06
H.	Maximum Budget Limit	(II-H)	2,798,749.49
I.	Highest Budget Without a Vote	(II-I)	2,269,483.06
J.	Highest Budget	(II-J)	2,798,749.49
K.	Highest Voted Amount	(II-K)	529,266.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,269,483.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		224,076.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		224,076.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,269,483.06
1.	BASE Budget Limit	(V-A1)	2,249,807.06	
2.	Over-BASE Budget	(V-A2)	19,676.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,146,465.82
1.	Direct State Aid Paid By State	(V-B1)	1,146,465.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,119.49
D.	At Risk Student	(V-D)		11,239.25
E.	Indian Education For All	(V-E)		6,867.60
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		6,575.55
H.	Special Education Allowable Cost Payment	(V-H)		59,970.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		529.79
1.	Actual Non-Levy Revenue	(V-J1)	529.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		928,833.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	616,673.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	312,159.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,249,807.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,676.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,676.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.39
U.	Over-BASE Mills	(V-U)		1.03
1.	District Property Tax Levy Mills	(V-U1)	1.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,269,483.06

Budget Uses

Expenditure Budget	0002	2,269,483.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,146,465.82
Quality Educator	3111	86,119.49
At Risk Student	3112	11,239.25
Indian Education For All	3113	6,867.60
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	59,970.55
Data For Achievement	3116	6,575.55
State - Guaranteed Tax Base Aid	3120	616,673.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	529.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	312,159.26		
Over-BASE Levy	1110(c)	19,676.00		
District Tax Levy			1110	331,835.26
Total Estimated Revenues to Fund Adopted Budget			0004	2,269,483.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	197,450.29

Budget Uses

Expenditure Budget	0002	197,450.29
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,501.02
Contingency	0006	5,150.10
Over-Schedule	0011	140,799.17
Fund Balance for Budget	TFS48	42,418.78
Operating Reserve	0961	39,490.06
Unreserved Fund Balance Reappropriated	0970	2,928.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,325.56
State - On-Schedule Transportation Reimbursement	3210	28,325.56
District Tax Levy	1110	137,870.45
District Mills	999	7.24
Total Estimated Revenues to Fund Adopted Budget	0004	197,450.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0528-41933265

0528 Lincoln County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	165,013.16

Budget Uses

Expenditure Budget	0002	165,013.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,082.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,082.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	63,931.00
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	165,013.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC INTEGRATED RE BUS #7467	2022	89,872.38	0.00	17,974.48	10,641.00
2021 IC CE BUS VIN # 4315	2020	106,007.00	11,339.00	21,201.40	9,719.00
2020 IC BUS #2327	2019	101,702.00	15,382.00	20,340.40	7,267.00
2019 IC CE BUS VIN#0599	2018	92,751.00	28,598.00	18,550.20	9,275.00
2002 CHEVY BUS #7391	2017	1,520.00	608.00	304.00	152.00
2018 IC CE 72 PASS #1710	2017	96,907.14	38,764.00	19,381.43	9,691.00
2016 IC CE 72 PASS	2016	88,713.00	50,406.00	17,742.60	8,401.00
2015 IC CE 72 PASS	2015	86,889.00	61,399.00	17,377.80	8,785.00
ICI PASSENGER 1806	2010	80,472.00	96,566.40	16,094.40	0.00
Total					63,931.00

Budget Report
FY 2023
27 Lincoln
0528 Lincoln County H S

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13 Tuition Fund

Adopted Budget	0001	622.37

Budget Uses

Expenditure Budget	0002	622.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	622.37
Unreserved Fund Balance Reappropriated	0970	622.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	622.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	376,360.90

Budget Uses

Expenditure Budget	0002	376,360.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,409.47
Operating Reserve	0961	70,409.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	376,360.90
Total Estimated Revenues to Fund Adopted Budget	0004	376,360.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	39,361.94

Budget Uses

Expenditure Budget	0002	39,361.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,361.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,361.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,361.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	39,116.93

Budget Uses

Expenditure Budget	0002	39,116.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,920.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,920.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,196.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,116.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.25

Budget Uses

Expenditure Budget	0002	35.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0528-41933265

0528 Lincoln County H S

50 Debt Service Fund

04HSBond

Taxable Value		19,036,118.00
Adopted Budget	0001	446,225.00

Budget Uses

Expenditure Budget	0002	446,225.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,043.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,043.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	423,181.01
Jurisdiction Mills	999	22.23
Total Estimated Revenues to Fund Adopted Budget	0004	446,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	12/18/2012	06/30/2023	3,950,000.00	35,000.00	435,000.00	10,875.00	350.00
Total Bond Requirements							446,225.00
Total Debt Service Requirements						0002	446,225.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0528-41933265

0528 Lincoln County H S

61 Building Reserve Fund

Adopted Budget		0001	255,198.57

Budget Uses

Expenditure Budget		0002	255,198.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	207,968.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	207,968.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,082.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,147.95	
District Tax Levy		1110	26,147.95
District Mills		999	1.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.37
Total Estimated Revenues to Fund Adopted Budget		0004	255,198.57

Budget Report
FY 2023

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-60691441

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	102	45	3,803,198

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danielle Barnett

(Signature) (Date)

Chairperson, School Trustees: Aaron Birkholz

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-60691441

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,576,964.07	184,825.47	10%	11.72%	0.00	1,176,632.98	400,331.09	105.26
10 Transportation	91,059.00	18,211.80	20%	20.00%	2,117.68	15,612.30	73,329.02	19.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,257.12		N/A		1,257.12	0.00	0.00	0.00
14 Retirement	184,559.00	36,911.80	20%	20.00%	3,889.41	180,669.59		
17 Adult Education	2,380.50	0.00	35%	0.00%	2,380.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,778.49	0.00	N/A	0.00%	23,453.79	1,324.70	0.00	0.00
29 Flexibility	90,067.65	0.00	N/A	0.00%	90,067.65	0.00	0.00	0.00
61 Building Reserve	5,711.51	0.00	N/A	0.00%	5,711.51	0.00	0.00	0.00
Total of All Funds	1,976,777.34	239,949.07			128,877.66	1,374,239.57	473,660.11	124.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

25 Lewis & Clark

Submit ID: 1221-60691441

1221 Lincoln K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LINCOLN K-6	76
M1	LINCOLN 7-8	26
H1	LINCOLN HS 9-12	45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	668,522.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	93,535.68
D.	At Risk Student	(I-D)	10,509.59
E.	Indian Education For All	(I-E)	3,422.16
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	3,276.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,426.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,470.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,101.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,348.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	1,276,856.73
C.	Maximum Budget Limit	(II-C)	1,585,286.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,000.00
E.	Adopted Budget	(II-E)	1,496,856.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,356,964.07
H.	Maximum Budget Limit	(II-H)	1,680,017.52
I.	Highest Budget Without a Vote	(II-I)	1,576,964.07
J.	Highest Budget	(II-J)	1,680,017.52
K.	Highest Voted Amount	(II-K)	103,053.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,576,964.07

Budget Report
FY 2023

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-60691441

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,696.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		27,129.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	27,129.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,825.47

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	22,740.84	9,685.87	32,426.71
B.	Special Education RSBG to Coop	5,183.64	2,286.90	7,470.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,169.79	4,789.11	15,958.90

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	650,863.50	343,035.00	993,898.50
		818,087.50	677,488.00	1,495,575.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	288,784.89	239,153.26	527,938.15
H.	Special Education in BASE@40%	11,169.79	4,789.11	15,958.90
I.	Subsidized BASE Amount	299,954.68	243,942.37	543,897.05
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,576,964.07
1.	BASE Budget Limit	(V-A1)	1,356,964.07	
2.	Over-BASE Budget	(V-A2)	220,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		668,522.25
1.	Direct State Aid Paid By State	(V-B1)	668,522.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		93,535.68
D.	At Risk Student	(V-D)		10,509.59
E.	Indian Education For All	(V-E)		3,422.16
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		3,276.63

H.	Special Education Allowable Cost Payment	(V-H)		32,426.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,014.33
1.	Actual Non-Levy Revenue	(V-J1)	1,014.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		542,882.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	362,551.63	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	180,331.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,356,964.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.15
T.	BASE Mills - High School	(V-T)		17.26
U.	Over-BASE Mills	(V-U)		57.85
1.	District Property Tax Levy Mills	(V-U1)	57.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,576,964.07

Budget Uses

Expenditure Budget	0002	1,576,964.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	668,522.25
Quality Educator	3111	93,535.68
At Risk Student	3112	10,509.59
Indian Education For All	3113	3,422.16
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	32,426.71
Data For Achievement	3116	3,276.63
State - Guaranteed Tax Base Aid	3120	362,551.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,014.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	180,331.09		
Over-BASE Levy	1110(c)	220,000.00		
District Tax Levy			1110	400,331.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,576,964.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,059.00

Budget Uses

Expenditure Budget	0002	91,059.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,193.00
Contingency	0006	1,419.30
Over-Schedule	0011	75,446.70
Fund Balance for Budget	TFS48	20,329.48
Operating Reserve	0961	18,211.80
Unreserved Fund Balance Reappropriated	0970	2,117.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,806.15
State - On-Schedule Transportation Reimbursement	3210	7,806.15
District Tax Levy	1110	73,329.02
District Mills	999	19.28
Total Estimated Revenues to Fund Adopted Budget	0004	91,059.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,257.12

Budget Uses

Expenditure Budget	0002	1,257.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,257.12
Unreserved Fund Balance Reappropriated	0970	1,257.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,257.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-60691441

14 Retirement Fund

Adopted Budget	0001	184,559.00

Budget Uses

Expenditure Budget	0002	184,559.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,801.21
Operating Reserve	0961	36,911.80
Unreserved Fund Balance Reappropriated	0970	3,889.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,669.59
Total Estimated Revenues to Fund Adopted Budget	0004	184,559.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,380.50

Budget Uses

Expenditure Budget	0002	2,380.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,380.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,380.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,380.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,778.49

Budget Uses

Expenditure Budget	0002	24,778.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,453.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,453.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,324.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,778.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	90,067.65

Budget Uses

Expenditure Budget	0002	90,067.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,067.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,067.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,067.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

1221 Lincoln K-12 Schools

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61 Building Reserve Fund

Adopted Budget		0001	5,711.51

Budget Uses

Expenditure Budget		0002	5,711.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,711.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,711.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,711.51

Budget Report
FY 2023

11 Dawson

Submit ID: 0216-63532855

0216 Lindsay Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	2,847,615

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Mary Nagle

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

Submit ID: 0216-63532855

0216 Lindsay Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	103,893.39	10,000.00	10%	9.63%	1,719.10	45,844.58	56,329.71	19.78
10 Transportation	4,085.08	500.00	20%	12.24%	681.06	3,404.02	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	27.71		N/A		27.71	0.00	0.00	0.00
14 Retirement	7,500.00	1,000.00	20%	13.33%	2,077.89	5,422.11		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	908.25	0.00	N/A	0.00%	834.01	74.24	0.00	0.00
29 Flexibility	90,949.20	0.00	N/A	0.00%	90,665.30	283.90	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	207,363.63	11,500.00			96,005.07	55,028.85	56,329.71	19.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

11 Dawson

Submit ID: 0216-63532855

0216 Lindsay Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LINDSAY K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	40,904.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	1,161.83
E.	Indian Education For All	(I-E)	139.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	133.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	914.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	304.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	79,127.67
C.	Maximum Budget Limit	(II-C)	98,571.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,847.42
E.	Adopted Budget	(II-E)	106,975.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	76,045.97
H.	Maximum Budget Limit	(II-H)	94,774.88
I.	Highest Budget Without a Vote	(II-I)	103,893.39
J.	Highest Budget	(II-J)	107,599.55
K.	Highest Voted Amount	(II-K)	3,706.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	103,893.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,719.10
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,719.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,719.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		103,893.39
1.	BASE Budget Limit	(V-A1)	76,045.97	
2.	Over-BASE Budget	(V-A2)	27,847.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,904.97
1.	Direct State Aid Paid By State	(V-B1)	40,904.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		1,161.83
E.	Indian Education For All	(V-E)		139.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		133.74
H.	Special Education Allowable Cost Payment	(V-H)		914.82
I.	Remaining Fund Balance Available	(V-I)		1,719.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,589.54
1.	Actual Non-Levy Revenue	(V-J1)	89.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,500.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		28,482.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,482.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		76,045.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,847.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,847.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.78
1.	District Property Tax Levy Mills	(V-U1)	9.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	103,893.39

Budget Uses

Expenditure Budget	0002	103,893.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,719.10
Direct State Aid	3110	40,904.97
Quality Educator	3111	0.00
At Risk Student	3112	1,161.83
Indian Education For All	3113	139.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	914.82
Data For Achievement	3116	133.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	89.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,500.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	28,482.29		
Over-BASE Levy	1110(c)	27,847.42		
District Tax Levy			1110	56,329.71
Total Estimated Revenues to Fund Adopted Budget			0004	103,893.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,085.08

Budget Uses

Expenditure Budget	0002	4,085.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,713.71
Contingency	0006	371.37
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,181.06
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	681.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,361.48
State - On-Schedule Transportation Reimbursement	3210	2,042.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,085.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	27.71

Budget Uses

Expenditure Budget	0002	27.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27.71
Unreserved Fund Balance Reappropriated	0970	27.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,077.89
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	2,077.89

Estimated Funding Sources

Interest Earnings	1510	9.67
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,412.44
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	908.25

Budget Uses

Expenditure Budget	0002	908.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	834.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	834.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	74.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	908.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	90,949.20

Budget Uses

Expenditure Budget	0002	90,949.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,665.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,665.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	283.90
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,949.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

Submit ID: 0216-63532855

0216 Lindsay Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

34 Park

0612 Livingston Elem

Submit ID: 0612-96146417

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 903	N/A	34,400,967

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Josh Viegut

(Signature) (Date)

Chairperson, School Trustees: Ted Madden

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

34 Park

0612 Livingston Elem

Submit ID: 0612-96146417

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,989,665.05	626,192.75	10%	8.96%	0.00	4,583,128.00	2,406,537.05	69.96
10 Transportation	298,800.03	50,000.00	20%	16.73%	42,800.03	84,700.00	171,300.00	4.98
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	276,705.86		N/A		81,705.86	0.00	195,000.00	5.67
14 Retirement	1,471,059.16	200,000.00	20%	13.60%	461,059.16	1,010,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	241,193.11	0.00	N/A	0.00%	135,745.79	5,447.32	100,000.00	2.91
29 Flexibility	166,712.18	0.00	N/A	0.00%	157,973.40	8,738.78	0.00	0.00
61 Building Reserve	754,317.53	0.00	N/A	0.00%	316,407.48	33,410.05	404,500.00	11.76
Total of All Funds	10,198,452.92	876,192.75			1,195,691.72	5,725,424.15	3,277,337.05	95.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

0612 Livingston Elem

Submit ID: 0612-96146417

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIVINGSTON K-6	683 *
M1	LIVINGSTON 7-8	220 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,640,661.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	309,303.12
D.	At Risk Student	(I-D)	34,654.59
E.	Indian Education For All	(I-E)	21,021.84
F.	American Indian Achievement Gap	(I-F)	6,870.00
G.	Data For Achievement	(I-G)	20,127.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	329,990.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	42,113.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	936
B.	BASE Budget Limit	(II-B)	5,664,226.39
C.	Maximum Budget Limit	(II-C)	7,081,344.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,409,685.24
E.	Adopted Budget	(II-E)	7,073,911.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,579,979.81
H.	Maximum Budget Limit	(II-H)	6,959,477.92
I.	Highest Budget Without a Vote	(II-I)	6,989,665.05
J.	Highest Budget	(II-J)	7,093,291.87
K.	Highest Voted Amount	(II-K)	103,626.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,989,665.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		626,192.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		626,192.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,989,665.05
1.	BASE Budget Limit	(V-A1)	5,579,979.81	
2.	Over-BASE Budget	(V-A2)	1,409,685.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,640,661.62
1.	Direct State Aid Paid By State	(V-B1)	2,640,661.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		309,303.12
D.	At Risk Student	(V-D)		34,654.59
E.	Indian Education For All	(V-E)		21,021.84
F.	American Indian Achievement Gap	(V-F)		6,870.00
G.	Data For Achievement	(V-G)		20,127.87
H.	Special Education Allowable Cost Payment	(V-H)		329,990.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		64.17
1.	Actual Non-Levy Revenue	(V-J1)	64.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,217,286.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,220,434.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	996,851.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,579,979.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,409,685.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,409,685.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.98
1.	District Property Tax Levy Mills	(V-U1)	40.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	6,989,665.05

Budget Uses

Expenditure Budget	0002	6,989,665.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,640,661.62
Quality Educator	3111	309,303.12
At Risk Student	3112	34,654.59
Indian Education For All	3113	21,021.84
American Indian Achievement Gap	3114	6,870.00
State Special Education Allowable Cost Payment to Districts	3115	329,990.05
Data For Achievement	3116	20,127.87
State - Guaranteed Tax Base Aid	3120	1,220,434.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	64.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	996,851.81		
Over-BASE Levy	1110(c)	1,409,685.24		
District Tax Levy			1110	2,406,537.05
Total Estimated Revenues to Fund Adopted Budget			0004	6,989,665.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	298,800.03

Budget Uses

Expenditure Budget	0002	298,800.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,000.00
Contingency	0006	7,700.00
Over-Schedule	0011	214,100.03
Fund Balance for Budget	TFS48	92,800.03
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	42,800.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,350.00
State - On-Schedule Transportation Reimbursement	3210	42,350.00
District Tax Levy	1110	171,300.00
District Mills	999	4.98
Total Estimated Revenues to Fund Adopted Budget	0004	298,800.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0612 Livingston Elem

Submit ID: 0612-96146417

13 Tuition Fund

Adopted Budget	0001	276,705.86

Budget Uses

Expenditure Budget	0002	276,705.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,705.86
Unreserved Fund Balance Reappropriated	0970	81,705.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	195,000.00
District Mills	999	5.67
Total Estimated Revenues to Fund Adopted Budget	0004	276,705.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,471,059.16

Budget Uses

Expenditure Budget	0002	1,471,059.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	661,059.16
Operating Reserve	0961	200,000.00
Unreserved Fund Balance Reappropriated	0970	461,059.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,010,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,471,059.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	241,193.11

Budget Uses

Expenditure Budget	0002	241,193.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,745.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,745.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,447.32
District Tax Levy	1110	100,000.00
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	241,193.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	166,712.18

Budget Uses

Expenditure Budget	0002	166,712.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	157,973.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,973.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,738.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	166,712.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

0612 Livingston Elem

Submit ID: 0612-96146417

61 Building Reserve Fund

Adopted Budget	0001	754,317.53

Budget Uses

Expenditure Budget	0002	754,317.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	316,407.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	316,407.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	33,410.05
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	320,000.00		
Building Reserve Permissive Levy	1110(b)	84,500.00		
District Tax Levy			1110	404,500.00
District Mills			999	11.76
Building Reserve Voted Mills			0134	9.30
Building Reserve Permissive Mills			0135	2.46
Total Estimated Revenues to Fund Adopted Budget			0004	754,317.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	1,600,000.00	5	612	960,000.00	320,000.00	320,000.00
Total						320,000.00

Budget Report
FY 2023

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-77499029

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,184	549	25,677,336

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Kvamme

(Signature) (Date)

Chairperson, School Trustees: Pamela Ask

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-77499029

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,346,845.71	1,398,708.57	10%	11.33%	0.00	9,640,607.35	2,706,238.36	105.38
10 Transportation	1,141,277.27	228,255.45	20%	20.00%	40,967.40	271,826.28	828,483.59	32.27
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	451,372.00		N/A		49,436.76	0.00	401,935.24	15.65
14 Retirement	1,847,000.00	369,400.00	20%	20.00%	45,388.11	1,801,611.89		
17 Adult Education	70,000.00	24,500.00	35%	35.00%	42,662.64	0.00	27,337.36	1.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	186,517.04	0.00	N/A	0.00%	100,238.09	11,278.95	75,000.00	2.92
29 Flexibility	451,050.11	0.00	N/A	0.00%	254,305.97	196,744.14	0.00	0.00
61 Building Reserve	1,008,325.97	0.00	N/A	0.00%	733,375.97	89,950.00	185,000.00	7.20
Total of All Funds	17,502,388.10	2,020,864.02			1,266,374.94	12,012,018.61	4,223,994.55	164.48

50 Debt Service **Tax Jurisdiction**								
K12 EL	692,948.75	16,051.93	20-9-438	2.32%	0.00	0.00	692,948.75	26.99
K12 HS	2,771,295.01	0.00	20-9-438	0.00%	85,610.29	0.00	2,685,684.72	104.59
EL	912,437.50	5,350.64	20-9-438	0.59%	0.00	0.00	912,437.50	35.53

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOCKWOOD K-6	896 *
M1	LOCKWOOD 7-8	288 *
H1	LOCKWOOD HS	549

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,420,732.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	564,824.96
D.	At Risk Student	(I-D)	54,846.37
E.	Indian Education For All	(I-E)	40,344.24
F.	American Indian Achievement Gap	(I-F)	37,785.00
G.	Data For Achievement	(I-G)	38,628.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	431,060.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	66,296.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	42,257.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,545
B.	BASE Budget Limit	(II-B)	9,444,893.49
C.	Maximum Budget Limit	(II-C)	11,762,655.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,305,396.91
E.	Adopted Budget	(II-E)	10,750,290.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	11,041,448.80
H.	Maximum Budget Limit	(II-H)	13,725,468.94
I.	Highest Budget Without a Vote	(II-I)	12,346,845.71
J.	Highest Budget	(II-J)	13,725,468.94
K.	Highest Voted Amount	(II-K)	1,378,623.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,346,845.71

Budget Report
FY 2023

56 Yellowstone

Submit ID: 1241-77499029

1241 Lockwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,234,684.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		164,024.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	164,024.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,398,708.57

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	305,567.55	125,493.35	431,060.90
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	122,227.02	50,197.34	172,424.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	236,924.00	334,453.00	571,377.00
F.	100% Of Per Student Entitlement	7,439,688.00	4,115,853.00	11,555,541.00
		7,676,612.00	4,450,306.00	12,126,918.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,709,844.04	1,570,958.02	4,280,802.05
H.	Special Education in BASE@40%	122,227.02	50,197.34	172,424.36
I.	Subsidized BASE Amount	2,832,071.06	1,621,155.36	4,453,226.41
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,346,845.71
1.	BASE Budget Limit	(V-A1)	11,041,448.80	
2.	Over-BASE Budget	(V-A2)	1,305,396.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,420,732.35
1.	Direct State Aid Paid By State	(V-B1)	5,420,732.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		564,824.96
D.	At Risk Student	(V-D)		54,846.37
E.	Indian Education For All	(V-E)		40,344.24
F.	American Indian Achievement Gap	(V-F)		37,785.00
G.	Data For Achievement	(V-G)		38,628.57

H.	Special Education Allowable Cost Payment	(V-H)		431,060.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,440.74
	1. Actual Non-Levy Revenue	(V-J1)	3,440.74	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,449,785.67
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,048,944.22	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,400,841.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		11,041,448.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,305,396.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,305,396.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.96
T.	BASE Mills - High School	(V-T)		23.58
U.	Over-BASE Mills	(V-U)		50.84
	1. District Property Tax Levy Mills	(V-U1)	50.84	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	12,346,845.71

Budget Uses

Expenditure Budget	0002	12,346,845.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,420,732.35
Quality Educator	3111	564,824.96
At Risk Student	3112	54,846.37
Indian Education For All	3113	40,344.24
American Indian Achievement Gap	3114	37,785.00
State Special Education Allowable Cost Payment to Districts	3115	431,060.90
Data For Achievement	3116	38,628.57
State - Guaranteed Tax Base Aid	3120	3,048,944.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,619.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	821.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,400,841.45		
Over-BASE Levy	1110(c)	1,305,396.91		
District Tax Levy			1110	2,706,238.36
Total Estimated Revenues to Fund Adopted Budget			0004	12,346,845.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,141,277.27

Budget Uses

Expenditure Budget	0002	1,141,277.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	247,114.80
Contingency	0006	24,711.48
Over-Schedule	0011	869,450.99
Fund Balance for Budget	TFS48	269,222.85
Operating Reserve	0961	228,255.45
Unreserved Fund Balance Reappropriated	0970	40,967.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	135,913.14
State - On-Schedule Transportation Reimbursement	3210	135,913.14
District Tax Levy	1110	828,483.59
District Mills	999	32.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,141,277.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	451,372.00

Budget Uses

Expenditure Budget	0002	451,372.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,436.76
Unreserved Fund Balance Reappropriated	0970	49,436.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	401,935.24
District Mills	999	15.65
Total Estimated Revenues to Fund Adopted Budget	0004	451,372.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,847,000.00

Budget Uses

Expenditure Budget	0002	1,847,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	414,788.11
Operating Reserve	0961	369,400.00
Unreserved Fund Balance Reappropriated	0970	45,388.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,801,611.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,847,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,162.64
Operating Reserve	0961	24,500.00
Unreserved Fund Balance Reappropriated	0970	42,662.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,337.36
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	186,517.04

Budget Uses

Expenditure Budget	0002	186,517.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,238.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,238.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,778.95
District Tax Levy	1110	75,000.00
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	186,517.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	451,050.11

Budget Uses

Expenditure Budget	0002	451,050.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	254,305.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	254,305.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	678.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	161,904.55
State - Advanced Opportunity Aid	3770	34,161.59
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	451,050.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-77499029

50 Debt Service Fund

EL

Taxable Value		25,677,336.00
Adopted Budget	0001	912,437.50

Budget Uses

Expenditure Budget	0002	912,437.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,350.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,350.64
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	912,437.50
Jurisdiction Mills	999	35.53
Total Estimated Revenues to Fund Adopted Budget	0004	912,437.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/30/2027	8,065,000.00	3,395,000.00	800,000.00	111,687.50	750.00
Total Bond Requirements							912,437.50
Total Debt Service Requirements						0002	912,437.50

Budget Report
FY 2023

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-77499029

K12 EL

Taxable Value		25,677,336.00
Adopted Budget	0001	692,948.75

Budget Uses

Expenditure Budget	0002	692,948.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,051.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	16,051.93
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	692,948.75
Jurisdiction Mills	999	26.99
Total Estimated Revenues to Fund Adopted Budget	0004	692,948.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/31/2018	06/30/2038	9,980,000.00	8,815,000.00	245,000.00	447,698.75	250.00
Total Bond Requirements							692,948.75
Total Debt Service Requirements						0002	692,948.75

Budget Report
FY 2023

56 Yellowstone

Submit ID: 1241-77499029

1241 Lockwood K-12

K12 HS

Taxable Value		25,677,336.00
Adopted Budget	0001	2,771,295.01

Budget Uses

Expenditure Budget	0002	2,771,295.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,610.29
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,610.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,685,684.72
Jurisdiction Mills	999	104.59
Total Estimated Revenues to Fund Adopted Budget	0004	2,771,295.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	07/31/2018	06/30/2038	39,920,000.00	35,260,000.00	980,000.00	1,790,795.01	500.00
Total Bond Requirements							2,771,295.01
Total Debt Service Requirements						0002	2,771,295.01

Budget Report
FY 2023

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-77499029

61 Building Reserve Fund

Adopted Budget		0001	1,008,325.97
Budget Uses			
Expenditure Budget		0002	1,008,325.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	733,375.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	733,375.97
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	89,950.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	110,000.00	
District Tax Levy		1110	185,000.00
District Mills		999	7.20
Building Reserve Voted Mills		0134	2.92
Building Reserve Permissive Mills		0135	4.28
Total Estimated Revenues to Fund Adopted Budget		0004	1,008,325.97

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2013	750,000.00	10	612	675,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2023

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-56031028

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 263	N/A	2,055,464

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Walks Over Ice

(Signature) (Date)

Chairperson, School Trustees: Robert Rides Horse Sr.

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-56031028

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,717,018.40	172,583.07	10%	10.05%	5,987.43	1,649,631.99	61,398.98	29.89
10 Transportation	115,915.00	20,195.67	20%	17.42%	0.00	34,650.00	81,265.00	39.54
11 Bus Depreciation Reserve	161,108.03	0.00	N/A	0.00%	136,084.03	0.00	25,024.00	12.17
13 Tuition	8.32		N/A		8.32	0.00	0.00	0.00
14 Retirement	352,750.00	70,550.00	20%	20.00%	320,495.24	32,254.76		
17 Adult Education	5,761.31	0.00	35%	0.00%	5,761.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,718.34	0.00	N/A	0.00%	3,042.14	1,676.20	0.00	0.00
29 Flexibility	61.88	0.00	N/A	0.00%	61.88	0.00	0.00	0.00
61 Building Reserve	120,099.05	0.00	N/A	0.00%	50,729.05	26,970.00	42,400.00	20.63
Total of All Funds	2,477,440.33	263,328.74			522,169.40	1,745,182.95	210,087.98	102.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-56031028

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LODGE GRASS K-6	191 *
M1	LODGE GRASS 7-8	72 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	827,266.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,540.56
D.	At Risk Student	(I-D)	27,843.04
E.	Indian Education For All	(I-E)	6,122.64
F.	American Indian Achievement Gap	(I-F)	54,502.00
G.	Data For Achievement	(I-G)	5,862.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,415.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,277.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	267
B.	BASE Budget Limit	(II-B)	1,707,832.36
C.	Maximum Budget Limit	(II-C)	2,107,249.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,707,832.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,717,018.40
H.	Maximum Budget Limit	(II-H)	2,104,805.37
I.	Highest Budget Without a Vote	(II-I)	1,717,018.40
J.	Highest Budget	(II-J)	2,104,805.37
K.	Highest Voted Amount	(II-K)	387,786.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,717,018.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		171,701.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		881.23
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	881.23	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,987.43
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,987.43	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		178,570.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,717,018.40
	1. BASE Budget Limit	(V-A1)	1,717,018.40	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		827,266.03
	1. Direct State Aid Paid By State	(V-B1)	827,266.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,540.56
D.	At Risk Student	(V-D)		27,843.04
E.	Indian Education For All	(V-E)		6,122.64
F.	American Indian Achievement Gap	(V-F)		54,502.00
G.	Data For Achievement	(V-G)		5,862.27
H.	Special Education Allowable Cost Payment	(V-H)		50,415.92
I.	Remaining Fund Balance Available	(V-I)		5,987.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		667,478.51
	1. State - Guaranteed Tax Base Aid	(V-L1)	606,079.53	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	61,398.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,717,018.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,717,018.40

Budget Uses

Expenditure Budget	0002	1,717,018.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,987.43
Direct State Aid	3110	827,266.03
Quality Educator	3111	71,540.56
At Risk Student	3112	27,843.04
Indian Education For All	3113	6,122.64
American Indian Achievement Gap	3114	54,502.00
State Special Education Allowable Cost Payment to Districts	3115	50,415.92
Data For Achievement	3116	5,862.27
State - Guaranteed Tax Base Aid	3120	606,079.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	61,398.98		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	61,398.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,717,018.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,915.00

Budget Uses

Expenditure Budget	0002	115,915.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,500.00
Contingency	0006	3,150.00
Over-Schedule	0011	81,265.00
Fund Balance for Budget	TFS48	20,195.67
Operating Reserve	0961	20,195.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,325.00
State - On-Schedule Transportation Reimbursement	3210	17,325.00
District Tax Levy	1110	81,265.00
District Mills	999	39.54
Total Estimated Revenues to Fund Adopted Budget	0004	115,915.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-56031028

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	161,108.03

Budget Uses

Expenditure Budget	0002	161,108.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,084.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,084.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,024.00
District Mills	999	12.17
Total Estimated Revenues to Fund Adopted Budget	0004	161,108.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 International 2	2017	93,880.23	82,552.05	18,776.05	15,000.00
2015 IC CE Bus	2016	50,120.00	55,084.00	10,024.00	10,024.00
Total					25,024.00

13 Tuition Fund

Adopted Budget	0001	8.32

Budget Uses

Expenditure Budget	0002	8.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.32
Unreserved Fund Balance Reappropriated	0970	8.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-56031028

14 Retirement Fund

Adopted Budget	0001	352,750.00

Budget Uses

Expenditure Budget	0002	352,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	391,045.24
Operating Reserve	0961	70,550.00
Unreserved Fund Balance Reappropriated	0970	320,495.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	32,254.76
Total Estimated Revenues to Fund Adopted Budget	0004	352,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,761.31

Budget Uses

Expenditure Budget	0002	5,761.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,761.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,761.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,761.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,718.34

Budget Uses

Expenditure Budget	0002	4,718.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,042.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,042.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,676.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,718.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.88

Budget Uses

Expenditure Budget	0002	61.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-56031028

61 Building Reserve Fund

Adopted Budget		0001	120,099.05

Budget Uses

Expenditure Budget		0002	120,099.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,729.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,729.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,970.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	17,400.00	
District Tax Levy		1110	42,400.00
District Mills		999	20.63
Building Reserve Voted Mills		0134	12.16
Building Reserve Permissive Mills		0135	8.47
Total Estimated Revenues to Fund Adopted Budget		0004	120,099.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	250,000.00	10	612	175,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	188	3,286,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Walks Over Ice

(Signature) (Date)

Chairperson, School Trustees: Robert Rides Horse Sr.

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,602,828.08	160,808.63	10%	10.03%	2,994.19	1,550,509.55	49,324.34	15.01
10 Transportation	115,915.00	23,183.00	20%	20.00%	9,498.93	69,419.00	36,997.07	11.26
11 Bus Depreciation Reserve	315,054.86	0.00	N/A	0.00%	263,895.86	24,659.00	26,500.00	8.06
13 Tuition	1,546.17		N/A		1,546.17	0.00	0.00	0.00
14 Retirement	362,750.00	72,550.00	20%	20.00%	184,315.29	178,434.71		
17 Adult Education	8,918.23	0.00	35%	0.00%	8,918.23	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,947.24	0.00	N/A	0.00%	4,382.52	1,564.72	0.00	0.00
29 Flexibility	2,286.15	0.00	N/A	0.00%	2,286.15	0.00	0.00	0.00
61 Building Reserve	119,645.06	0.00	N/A	0.00%	26,185.06	58,460.00	35,000.00	10.65
Total of All Funds	2,534,890.79	256,541.63			504,022.40	1,883,046.98	147,821.41	44.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LODGE GRASS HS 9-12 188 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	787,102.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,639.44
D.	At Risk Student	(I-D)	21,569.95
E.	Indian Education For All	(I-E)	4,376.64
F.	American Indian Achievement Gap	(I-F)	40,533.00
G.	Data For Achievement	(I-G)	4,190.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	55,595.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,868.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,569,793.30
C.	Maximum Budget Limit	(II-C)	1,949,564.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,569,793.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,602,828.08
H.	Maximum Budget Limit	(II-H)	1,988,356.59
I.	Highest Budget Without a Vote	(II-I)	1,602,828.08
J.	Highest Budget	(II-J)	1,988,356.59
K.	Highest Voted Amount	(II-K)	385,528.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,602,828.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		160,282.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		525.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	525.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,994.19
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,994.19	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,802.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,602,828.08
1.	BASE Budget Limit	(V-A1)	1,602,828.08	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		787,102.63
1.	Direct State Aid Paid By State	(V-B1)	787,102.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,639.44
D.	At Risk Student	(V-D)		21,569.95
E.	Indian Education For All	(V-E)		4,376.64
F.	American Indian Achievement Gap	(V-F)		40,533.00
G.	Data For Achievement	(V-G)		4,190.52
H.	Special Education Allowable Cost Payment	(V-H)		55,595.52
I.	Remaining Fund Balance Available	(V-I)		2,994.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		53,123.17
1.	Actual Non-Levy Revenue	(V-J1)	545.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	52,578.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		587,703.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	538,378.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,324.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,602,828.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.01
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,602,828.08

Budget Uses

Expenditure Budget	0002	1,602,828.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,994.19
Direct State Aid	3110	787,102.63
Quality Educator	3111	45,639.44
At Risk Student	3112	21,569.95
Indian Education For All	3113	4,376.64
American Indian Achievement Gap	3114	40,533.00
State Special Education Allowable Cost Payment to Districts	3115	55,595.52
Data For Achievement	3116	4,190.52
State - Guaranteed Tax Base Aid	3120	538,378.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	545.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	52,578.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,324.34		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	49,324.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,602,828.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,915.00

Budget Uses

Expenditure Budget	0002	115,915.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,500.00
Contingency	0006	2,950.00
Over-Schedule	0011	83,465.00
Fund Balance for Budget	TFS48	32,681.93
Operating Reserve	0961	23,183.00
Unreserved Fund Balance Reappropriated	0970	9,498.93

Estimated Funding Sources

Coal Gross Proceeds	1123	36,969.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,225.00
State - On-Schedule Transportation Reimbursement	3210	16,225.00
District Tax Levy	1110	36,997.07
District Mills	999	11.26
Total Estimated Revenues to Fund Adopted Budget	0004	115,915.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	315,054.86

Budget Uses

Expenditure Budget	0002	315,054.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	263,895.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	263,895.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	24,659.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,500.00
District Mills	999	8.06
Total Estimated Revenues to Fund Adopted Budget	0004	315,054.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1994 MCI Charter	2018	23,500.00	16,700.00	4,700.00	4,000.00
2018 IC 3000	2017	102,449.32	85,978.86	20,489.86	15,000.00
2015 IC CE Bus	2016	39,380.00	42,190.00	7,876.00	7,500.00
Total					26,500.00

13 Tuition Fund

Adopted Budget	0001	1,546.17

Budget Uses

Expenditure Budget	0002	1,546.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,546.17
Unreserved Fund Balance Reappropriated	0970	1,546.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,546.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	362,750.00

Budget Uses

Expenditure Budget	0002	362,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	256,865.29
Operating Reserve	0961	72,550.00
Unreserved Fund Balance Reappropriated	0970	184,315.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,434.71
Total Estimated Revenues to Fund Adopted Budget	0004	362,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,918.23

Budget Uses

Expenditure Budget	0002	8,918.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,918.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,918.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,918.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,947.24

Budget Uses

Expenditure Budget	0002	5,947.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,382.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,382.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,564.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,947.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

29 Flexibility Fund

Adopted Budget	0001	2,286.15

Budget Uses

Expenditure Budget	0002	2,286.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-67178631

61 Building Reserve Fund

Adopted Budget		0001	119,645.06

Budget Uses

Expenditure Budget		0002	119,645.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	26,185.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	26,185.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	33,000.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,460.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	10.65
Building Reserve Voted Mills		0134	7.61
Building Reserve Permissive Mills		0135	3.04
Total Estimated Revenues to Fund Adopted Budget		0004	119,645.06

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2015	250,000.00	10	612	175,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	556	N/A	10,743,411

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robbi Ludemann

(Signature) (Date)

Chairperson, School Trustees: Jennifer Hickes

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,364,397.38	387,175.81	10%	8.87%	0.00	3,187,704.65	1,176,692.73	109.52
10 Transportation	165,000.00	33,000.00	20%	20.00%	4,788.15	26,155.80	134,056.05	12.48
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	186,000.00		N/A		32,383.12	0.00	153,616.88	14.30
14 Retirement	600,000.00	120,000.00	20%	20.00%	101,322.78	498,677.22		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	10,951.14	0.00	24,048.86	2.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	118,891.90	0.00	N/A	0.00%	60,863.68	3,428.22	54,600.00	5.08
29 Flexibility	359,580.53	0.00	N/A	0.00%	359,580.53	0.00	0.00	0.00
61 Building Reserve	515,827.31	0.00	N/A	0.00%	439,777.31	48,945.42	27,104.58	2.52
Total of All Funds	6,344,697.12	552,425.81			1,009,666.71	3,764,911.31	1,570,119.10	146.14

50 Debt Service **Tax Jurisdiction**								
0588	1,164,083.58	0.00	20-9-438	0.00%	35,382.97	0.00	1,128,700.61	105.06

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOLO K-6	442
M1	LOLO 7-8	114

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,640,269.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,593.76
D.	At Risk Student	(I-D)	15,790.21
E.	Indian Education For All	(I-E)	12,943.68
F.	American Indian Achievement Gap	(I-F)	5,496.00
G.	Data For Achievement	(I-G)	12,393.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	253,988.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	28,255.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,775.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	555
B.	BASE Budget Limit	(II-B)	3,482,109.07
C.	Maximum Budget Limit	(II-C)	4,385,669.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	852,689.03
E.	Adopted Budget	(II-E)	4,334,798.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,511,708.35
H.	Maximum Budget Limit	(II-H)	4,414,956.19
I.	Highest Budget Without a Vote	(II-I)	4,364,397.38
J.	Highest Budget	(II-J)	4,414,956.19
K.	Highest Voted Amount	(II-K)	50,558.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,364,397.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		387,175.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		387,175.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,364,397.38
1.	BASE Budget Limit	(V-A1)	3,511,708.35	
2.	Over-BASE Budget	(V-A2)	852,689.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,640,269.76
1.	Direct State Aid Paid By State	(V-B1)	1,640,269.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,593.76
D.	At Risk Student	(V-D)		15,790.21
E.	Indian Education For All	(V-E)		12,943.68
F.	American Indian Achievement Gap	(V-F)		5,496.00
G.	Data For Achievement	(V-G)		12,393.24
H.	Special Education Allowable Cost Payment	(V-H)		253,988.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,613.71
1.	Actual Non-Levy Revenue	(V-J1)	5,613.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,402,619.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,078,616.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	324,003.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,511,708.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		852,689.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,689.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		79.37
1.	District Property Tax Levy Mills	(V-U1)	79.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		109.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

01 General Fund

Adopted Budget	0001	4,364,397.38

Budget Uses

Expenditure Budget	0002	4,364,397.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,640,269.76
Quality Educator	3111	162,593.76
At Risk Student	3112	15,790.21
Indian Education For All	3113	12,943.68
American Indian Achievement Gap	3114	5,496.00
State Special Education Allowable Cost Payment to Districts	3115	253,988.04
Data For Achievement	3116	12,393.24
State - Guaranteed Tax Base Aid	3120	1,078,616.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,785.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,828.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	324,003.70		
Over-BASE Levy	1110(c)	852,689.03		
District Tax Levy			1110	1,176,692.73
Total Estimated Revenues to Fund Adopted Budget			0004	4,364,397.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,778.00
Contingency	0006	2,377.80
Over-Schedule	0011	138,844.20
Fund Balance for Budget	TFS48	37,788.15
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	4,788.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,077.90
State - On-Schedule Transportation Reimbursement	3210	13,077.90
District Tax Levy	1110	134,056.05
District Mills	999	12.48
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

13 Tuition Fund

Adopted Budget	0001	186,000.00

Budget Uses

Expenditure Budget	0002	186,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,383.12
Unreserved Fund Balance Reappropriated	0970	32,383.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	153,616.88
District Mills	999	14.30
Total Estimated Revenues to Fund Adopted Budget	0004	186,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	221,322.78
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	101,322.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	498,677.22
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,201.14
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	10,951.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,048.86
District Mills	999	2.24
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

28 Technology Fund

Adopted Budget	0001	118,891.90

Budget Uses

Expenditure Budget	0002	118,891.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,863.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,863.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,428.22
District Tax Levy	1110	54,600.00
District Mills	999	5.08
Total Estimated Revenues to Fund Adopted Budget	0004	118,891.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

29 Flexibility Fund

Adopted Budget	0001	359,580.53

Budget Uses

Expenditure Budget	0002	359,580.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	359,580.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	359,580.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	359,580.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

50 Debt Service Fund

0588

Taxable Value		10,743,411.00
Adopted Budget	0001	1,164,083.58

Budget Uses

Expenditure Budget	0002	1,164,083.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,382.97
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,382.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,128,700.61
Jurisdiction Mills	999	105.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,164,083.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/22/2020	06/30/2051	17,100,000.00	16,780,000.00	300,000.00	541,650.25	800.00
Elementary Bond	11/23/2021	06/30/2038	5,000,000.00	4,920,000.00	80,000.00	240,833.33	800.00
Total Bond Requirements							1,164,083.58
Total Debt Service Requirements						0002	1,164,083.58

Budget Report
FY 2023

32 Missoula

0588 Lolo Elem

Submit ID: 0588-31875717

61 Building Reserve Fund

Adopted Budget		0001	515,827.31

Budget Uses

Expenditure Budget		0002	515,827.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	439,777.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	439,777.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,945.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,104.58	
District Tax Levy		1110	27,104.58
District Mills		999	2.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	515,827.31

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	221	N/A	6,171,833

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeannie Morgan

(Signature) (Date)

Chairperson, School Trustees: Gary Leese

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,526,203.27	152,620.33	10%	10.00%	16,311.70	1,205,766.34	304,125.23	49.27
10 Transportation	185,000.00	37,000.00	20%	20.00%	14,091.90	37,644.55	133,263.55	21.59
11 Bus Depreciation Reserve	190,591.14	0.00	N/A	0.00%	102,850.80	0.00	87,740.34	14.22
13 Tuition	201,108.00		N/A		3,917.19	0.00	197,190.81	31.95
14 Retirement	269,218.00	53,843.00	20%	20.00%	87,891.02	181,326.98		
17 Adult Education	30,000.00	0.00	35%	0.00%	24,468.89	0.00	5,531.11	0.90
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,948.20	0.00	N/A	0.00%	2,909.67	1,388.53	19,650.00	3.18
29 Flexibility	222.02	0.00	N/A	0.00%	222.02	0.00	0.00	0.00
61 Building Reserve	43,053.40	0.00	N/A	0.00%	6,493.40	0.00	36,560.00	5.92
Total of All Funds	2,469,344.03	243,463.33			259,156.59	1,426,126.40	784,061.04	127.03

50 Debt Service **Tax Jurisdiction**								
0741	50,437.50	0.00	20-9-438	0.00%	8,495.45	0.00	41,942.05	6.80

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LONE ROCK K-6	188
M1	LONE ROCK 7-8	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	686,691.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,440.00
D.	At Risk Student	(I-D)	7,296.98
E.	Indian Education For All	(I-E)	5,144.88
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	4,926.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	72,743.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,231.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,033.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	196
B.	BASE Budget Limit	(II-B)	1,250,045.58
C.	Maximum Budget Limit	(II-C)	1,543,045.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,855.00
E.	Adopted Budget	(II-E)	1,353,900.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,422,348.27
H.	Maximum Budget Limit	(II-H)	1,758,983.91
I.	Highest Budget Without a Vote	(II-I)	1,526,203.27
J.	Highest Budget	(II-J)	1,758,983.91
K.	Highest Voted Amount	(II-K)	232,780.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,526,203.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		152,620.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,311.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,311.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,932.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,526,203.27
1.	BASE Budget Limit	(V-A1)	1,422,348.27	
2.	Over-BASE Budget	(V-A2)	103,855.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		686,691.42
1.	Direct State Aid Paid By State	(V-B1)	686,691.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,440.00
D.	At Risk Student	(V-D)		7,296.98
E.	Indian Education For All	(V-E)		5,144.88
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		4,926.09
H.	Special Education Allowable Cost Payment	(V-H)		72,743.51
I.	Remaining Fund Balance Available	(V-I)		16,311.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,383.94
1.	Actual Non-Levy Revenue	(V-J1)	1,383.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		558,180.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	357,910.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	200,270.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,422,348.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		103,855.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		103,855.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.83
1.	District Property Tax Levy Mills	(V-U1)	16.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

01 General Fund

Adopted Budget	0001	1,526,203.27

Budget Uses

Expenditure Budget	0002	1,526,203.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,311.70
Direct State Aid	3110	686,691.42
Quality Educator	3111	69,440.00
At Risk Student	3112	7,296.98
Indian Education For All	3113	5,144.88
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	72,743.51
Data For Achievement	3116	4,926.09
State - Guaranteed Tax Base Aid	3120	357,910.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,383.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	200,270.23		
Over-BASE Levy	1110(c)	103,855.00		
District Tax Levy			1110	304,125.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,526,203.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,222.32
Contingency	0006	3,422.23
Over-Schedule	0011	147,355.45
Fund Balance for Budget	TFS48	51,091.90
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	14,091.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,822.27
State - On-Schedule Transportation Reimbursement	3210	18,822.28
District Tax Levy	1110	133,263.55
District Mills	999	21.59
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	190,591.14

Budget Uses

Expenditure Budget	0002	190,591.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,850.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,850.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,740.34
District Mills	999	14.22
Total Estimated Revenues to Fund Adopted Budget	0004	190,591.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC 3000 Bus	2022	100,624.94	0.00	20,124.99	20,124.99
2021 IC CE Bus	2021	95,520.05	19,104.01	19,104.01	19,104.01
2019 IC CE Bus	2018	99,262.70	79,410.16	19,852.54	19,852.54
2015 Bus 84 passenger	2015	106,266.00	127,519.20	21,253.20	21,253.20
Bus Radio, portable	2015	37,028.00	44,433.60	7,405.60	7,405.60
UPGRADE BUS RADIOS	2012	1,094.63	1,641.95	N/A	NA
2011 IC Corp 3000 Model 84 Passenger	2011	94,289.00	141,433.50	N/A	NA
Bus Radio	2011	1,970.55	2,955.83	N/A	NA
Total					87,740.34

13 Tuition Fund

Adopted Budget	0001	201,108.00

Budget Uses

Expenditure Budget	0002	201,108.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,917.19
Unreserved Fund Balance Reappropriated	0970	3,917.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	197,190.81
District Mills	999	31.95
Total Estimated Revenues to Fund Adopted Budget	0004	201,108.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

14 Retirement Fund

Adopted Budget	0001	269,218.00

Budget Uses

Expenditure Budget	0002	269,218.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,734.02
Operating Reserve	0961	53,843.00
Unreserved Fund Balance Reappropriated	0970	87,891.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	181,326.98
Total Estimated Revenues to Fund Adopted Budget	0004	269,218.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,468.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,468.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,531.11
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,948.20

Budget Uses

Expenditure Budget	0002	23,948.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,909.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,909.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,388.53
District Tax Levy	1110	19,650.00
District Mills	999	3.18
Total Estimated Revenues to Fund Adopted Budget	0004	23,948.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	222.02

Budget Uses

Expenditure Budget	0002	222.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

50 Debt Service Fund

0741

Taxable Value		6,171,833.00
Adopted Budget	0001	50,437.50

Budget Uses

Expenditure Budget	0002	50,437.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,495.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,495.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,942.05
Jurisdiction Mills	999	6.80
Total Estimated Revenues to Fund Adopted Budget	0004	50,437.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/30/2012	06/30/2032	761,000.00	395,000.00	35,000.00	15,437.50	0.00
Total Bond Requirements							50,437.50
Total Debt Service Requirements						0002	50,437.50

Budget Report
FY 2023

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-02882614

61 Building Reserve Fund

Adopted Budget		0001	43,053.40

Budget Uses

Expenditure Budget		0002	43,053.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,493.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,493.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,560.00	
District Tax Levy		1110	36,560.00
District Mills		999	5.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.92
Total Estimated Revenues to Fund Adopted Budget		0004	43,053.40

Budget Report
FY 2023

53 Valley

0941 Lustre Elem

Submit ID: 0941-95555504

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	50	N/A	1,572,117

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Keller

(Signature) (Date)

Chairperson, School Trustees: Bob Schiller

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

0941 Lustre Elem

Submit ID: 0941-95555504

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	388,358.22	36,931.67	10%	9.51%	0.00	264,413.24	123,944.98	78.85
10 Transportation	90,000.00	18,000.00	20%	20.00%	3,503.44	71,500.00	14,996.56	9.54
11 Bus Depreciation Reserve	239,916.09	0.00	N/A	0.00%	183,361.41	0.00	56,554.68	35.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	48,000.00	9,600.00	20%	20.00%	4,506.37	43,493.63		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	306.61	0.00	N/A	0.00%	0.00	306.61	0.00	0.00
29 Flexibility	81,213.70	0.00	N/A	0.00%	81,213.70	0.00	0.00	0.00
61 Building Reserve	42,518.96	0.00	N/A	0.00%	22,518.96	0.00	20,000.00	12.72
Total of All Funds	890,313.58	64,531.67			295,103.88	379,713.48	215,496.22	137.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

53 Valley

0941 Lustre Elem

Submit ID: 0941-95555504

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUSTRE K-8 50

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	158,057.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,624.00
D.	At Risk Student	(I-D)	1,612.84
E.	Indian Education For All	(I-E)	1,164.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,114.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,623.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,541.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,404.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	296,715.66
C.	Maximum Budget Limit	(II-C)	366,775.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,827.13
E.	Adopted Budget	(II-E)	368,693.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	314,081.44
H.	Maximum Budget Limit	(II-H)	388,358.22
I.	Highest Budget Without a Vote	(II-I)	386,409.87
J.	Highest Budget	(II-J)	388,358.22
K.	Highest Voted Amount	(II-K)	1,948.35
L.	Amount Approved on Ballot by Voters	(II-L)	1,948.35
M.	Adopted Budget	(II-M)	388,358.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		36,931.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		36,931.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		388,358.22
1.	BASE Budget Limit	(V-A1)	314,081.44	
2.	Over-BASE Budget	(V-A2)	74,276.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		158,057.41
1.	Direct State Aid Paid By State	(V-B1)	158,057.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,624.00
D.	At Risk Student	(V-D)		1,612.84
E.	Indian Education For All	(V-E)		1,164.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,114.50
H.	Special Education Allowable Cost Payment	(V-H)		7,623.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,250.59
1.	Actual Non-Levy Revenue	(V-J1)	3,250.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		125,634.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	75,966.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,668.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		314,081.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		74,276.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		74,276.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.25
1.	District Property Tax Levy Mills	(V-U1)	47.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	388,358.22

Budget Uses

Expenditure Budget	0002	388,358.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	158,057.41
Quality Educator	3111	15,624.00
At Risk Student	3112	1,612.84
Indian Education For All	3113	1,164.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,623.50
Data For Achievement	3116	1,114.50
State - Guaranteed Tax Base Aid	3120	75,966.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,189.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,668.20		
Over-BASE Levy	1110(c)	74,276.78		
District Tax Levy			1110	123,944.98
Total Estimated Revenues to Fund Adopted Budget			0004	388,358.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,000.00
Contingency	0006	6,500.00
Over-Schedule	0011	18,500.00
Fund Balance for Budget	TFS48	21,503.44
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	3,503.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,750.00
State - On-Schedule Transportation Reimbursement	3210	35,750.00
District Tax Levy	1110	14,996.56
District Mills	999	9.54
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	239,916.09

Budget Uses

Expenditure Budget	0002	239,916.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	183,361.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	183,361.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	56,554.68
District Mills	999	35.97
Total Estimated Revenues to Fund Adopted Budget	0004	239,916.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 International #5	2022	75,923.49	0.00	15,184.70	15,184.70
2020 International #4	2019	90,769.02	54,461.40	18,153.80	18,153.80
International #3	2016	76,360.98	91,633.20	15,272.20	15,272.20
International #2	2015	79,440.03	111,216.07	15,888.01	7,943.98
Total					56,554.68

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0941 Lustre Elem

Submit ID: 0941-95555504

14 Retirement Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,106.37
Operating Reserve	0961	9,600.00
Unreserved Fund Balance Reappropriated	0970	4,506.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	43,493.63
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	306.61

Budget Uses

Expenditure Budget	0002	306.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	306.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	81,213.70

Budget Uses

Expenditure Budget	0002	81,213.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,213.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,213.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,213.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0941 Lustre Elem

Submit ID: 0941-95555504

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0941 Lustre Elem

Submit ID: 0941-95555504

61 Building Reserve Fund

Adopted Budget	0001	42,518.96

Budget Uses

Expenditure Budget	0002	42,518.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,518.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,518.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	20,000.00
District Mills		999	12.72
Building Reserve Voted Mills		0134	12.72
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	42,518.96

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	60,000.00	3	612	0.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2023

05 Carbon

1231 Luther Elem

Submit ID: 1231-45557533

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	1,774,637

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Larsen

(Signature) (Date)

Chairperson, School Trustees: Carrie Entenmann

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
05 Carbon
1231 Luther Elem

Submit ID: 1231-45557533

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	197,527.25	18,050.60	10%	9.14%	0.00	103,758.72	93,768.53	52.84
10 Transportation	40,000.00	8,000.00	20%	20.00%	9,378.97	5,896.94	24,724.09	13.93
11 Bus Depreciation Reserve	124,756.49	0.00	N/A	0.00%	124,256.49	0.00	500.00	0.28
13 Tuition	18,250.00		N/A		489.11	0.00	17,760.89	10.01
14 Retirement	25,000.00	5,000.00	20%	20.00%	3,992.78	21,007.22		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	270.19	0.00	N/A	0.00%	125.05	145.14	0.00	0.00
29 Flexibility	3,539.85	0.00	N/A	0.00%	3,539.85	0.00	0.00	0.00
61 Building Reserve	36,545.76	0.00	N/A	0.00%	19,235.76	12,068.90	5,241.10	2.95
Total of All Funds	445,889.54	31,050.60			161,018.01	142,876.92	141,994.61	80.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

05 Carbon

1231 Luther Elem

Submit ID: 1231-45557533

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUTHER K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	64,882.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,152.00
D.	At Risk Student	(I-D)	576.01
E.	Indian Education For All	(I-E)	349.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	334.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,482.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	660.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	429.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	161,998.79
C.	Maximum Budget Limit	(II-C)	201,632.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,845.00
E.	Adopted Budget	(II-E)	190,843.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	148,670.71
H.	Maximum Budget Limit	(II-H)	186,186.34
I.	Highest Budget Without a Vote	(II-I)	177,515.71
J.	Highest Budget	(II-J)	197,527.25
K.	Highest Voted Amount	(II-K)	20,011.54
L.	Amount Approved on Ballot by Voters	(II-L)	20,011.54
M.	Adopted Budget	(II-M)	197,527.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,050.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,050.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		197,527.25
1.	BASE Budget Limit	(V-A1)	148,670.71	
2.	Over-BASE Budget	(V-A2)	48,856.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,882.05
1.	Direct State Aid Paid By State	(V-B1)	64,882.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,152.00
D.	At Risk Student	(V-D)		576.01
E.	Indian Education For All	(V-E)		349.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		334.35
H.	Special Education Allowable Cost Payment	(V-H)		13,482.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,125.06
1.	Actual Non-Levy Revenue	(V-J1)	1,125.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		55,769.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,857.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,911.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		148,670.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,856.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		48,856.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.53
1.	District Property Tax Levy Mills	(V-U1)	27.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	197,527.25

Budget Uses

Expenditure Budget	0002	197,527.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	64,882.05
Quality Educator	3111	12,152.00
At Risk Student	3112	576.01
Indian Education For All	3113	349.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	13,482.06
Data For Achievement	3116	334.35
State - Guaranteed Tax Base Aid	3120	10,857.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	159.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	966.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	44,911.99	
Over-BASE Levy	1110(c)	48,856.54	
District Tax Levy		1110	93,768.53
Total Estimated Revenues to Fund Adopted Budget		0004	197,527.25
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,360.85
Contingency	0006	536.09
Over-Schedule	0011	34,103.06
Fund Balance for Budget	TFS48	17,378.97
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	9,378.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,948.47
State - On-Schedule Transportation Reimbursement	3210	2,948.47
District Tax Levy	1110	24,724.09
District Mills	999	13.93
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	124,756.49

Budget Uses

Expenditure Budget	0002	124,756.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,256.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,256.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	500.00
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	124,756.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Micro bird G5 by Girardin	2013	63,160.00	69,822.10	12,632.00	500.00
Total					500.00

13 Tuition Fund

Adopted Budget	0001	18,250.00

Budget Uses

Expenditure Budget	0002	18,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	489.11
Unreserved Fund Balance Reappropriated	0970	489.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,760.89
District Mills	999	10.01
Total Estimated Revenues to Fund Adopted Budget	0004	18,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,992.78
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	3,992.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,007.22
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	270.19

Budget Uses

Expenditure Budget	0002	270.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	145.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	270.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon
1231 Luther Elem

Submit ID: 1231-45557533

29 Flexibility Fund

Adopted Budget	0001	3,539.85

Budget Uses

Expenditure Budget	0002	3,539.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,539.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,539.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,539.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon

1231 Luther Elem

Submit ID: 1231-45557533

61 Building Reserve Fund

Adopted Budget		0001	36,545.76

Budget Uses

Expenditure Budget		0002	36,545.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,235.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,235.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,068.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,241.10	
District Tax Levy		1110	5,241.10
District Mills		999	2.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.95
Total Estimated Revenues to Fund Adopted Budget		0004	36,545.76

Budget Report
FY 2023

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-03940691

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	1,688,271

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Jenny Welsh

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-03940691

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	123,190.93	14,228.10	10%	11.55%	365.81	66,730.44	56,094.68	33.23
10 Transportation	399.46	0.00	20%	0.00%	399.46	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	101.07		N/A		101.07	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	3,517.17	8,482.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,770.70	0.00	N/A	0.00%	1,661.68	109.02	0.00	0.00
29 Flexibility	24,976.33	0.00	N/A	0.00%	24,976.33	0.00	0.00	0.00
61 Building Reserve	104,260.63	0.00	N/A	0.00%	87,520.63	11,312.27	5,427.73	3.21
Total of All Funds	266,699.12	16,628.10			118,542.15	86,634.56	61,522.41	36.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0370-03940691

0370 Malmborg Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MALMBORG K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	56,890.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,082.88
D.	At Risk Student	(I-D)	360.31
E.	Indian Education For All	(I-E)	279.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	267.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,219.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	406.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	119,664.91
C.	Maximum Budget Limit	(II-C)	147,755.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,513.17
E.	Adopted Budget	(II-E)	132,391.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	111,677.76
H.	Maximum Budget Limit	(II-H)	138,107.91
I.	Highest Budget Without a Vote	(II-I)	123,190.93
J.	Highest Budget	(II-J)	138,107.91
K.	Highest Voted Amount	(II-K)	14,916.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	123,190.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,319.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,909.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,909.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		365.81
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	365.81	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,593.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		123,190.93
1.	BASE Budget Limit	(V-A1)	111,677.76	
2.	Over-BASE Budget	(V-A2)	11,513.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		56,890.49
1.	Direct State Aid Paid By State	(V-B1)	56,890.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,082.88
D.	At Risk Student	(V-D)		360.31
E.	Indian Education For All	(V-E)		279.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		267.48
H.	Special Education Allowable Cost Payment	(V-H)		1,219.76
I.	Remaining Fund Balance Available	(V-I)		365.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		154.78
1.	Actual Non-Levy Revenue	(V-J1)	154.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,056.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	475.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,581.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		111,677.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,513.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,513.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.82
1.	District Property Tax Levy Mills	(V-U1)	6.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-03940691

01 General Fund

Adopted Budget	0001	123,190.93

Budget Uses

Expenditure Budget	0002	123,190.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	365.81
Direct State Aid	3110	56,890.49
Quality Educator	3111	7,082.88
At Risk Student	3112	360.31
Indian Education For All	3113	279.36
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,219.76
Data For Achievement	3116	267.48
State - Guaranteed Tax Base Aid	3120	475.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	154.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,581.51		
Over-BASE Levy	1110(c)	11,513.17		
District Tax Levy			1110	56,094.68
Total Estimated Revenues to Fund Adopted Budget			0004	123,190.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	399.46

Budget Uses

Expenditure Budget	0002	399.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	399.46
Fund Balance for Budget	TFS48	399.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	399.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	399.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	101.07

Budget Uses

Expenditure Budget	0002	101.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101.07
Unreserved Fund Balance Reappropriated	0970	101.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,917.17
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	3,517.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,482.83
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,770.70

Budget Uses

Expenditure Budget	0002	1,770.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,661.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,661.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	109.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,770.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24,976.33

Budget Uses

Expenditure Budget	0002	24,976.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,976.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,976.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,976.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-03940691

61 Building Reserve Fund

Adopted Budget		0001	104,260.63

Budget Uses

Expenditure Budget		0002	104,260.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,520.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,520.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	200.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,112.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,427.73	
District Tax Levy		1110	5,427.73
District Mills		999	3.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.21
Total Estimated Revenues to Fund Adopted Budget		0004	104,260.63

Budget Report
FY 2023

36 Phillips

Submit ID: 0659-93715228

0659 Malta K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	371	150	7,742,497

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jane Knudsen

(Signature) (Date)

Chairperson, School Trustees: Carter Clausen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

36 Phillips

Submit ID: 0659-93715228

0659 Malta K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,457,018.29	506,673.51	10%	11.37%	0.00	3,196,234.65	1,260,783.64	162.84
10 Transportation	700,000.00	140,000.00	20%	20.00%	233,582.62	181,500.00	284,917.38	36.80
11 Bus Depreciation Reserve	257,717.44	0.00	N/A	0.00%	90,536.24	0.00	167,181.20	21.59
13 Tuition	150,000.00		N/A		141,925.87	0.00	8,074.13	1.04
14 Retirement	625,000.00	125,000.00	20%	20.00%	98,653.62	526,346.38		
17 Adult Education	24,089.56	0.00	35%	0.00%	24,089.56	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	113,574.77	0.00	N/A	0.00%	50,523.15	3,501.62	59,550.00	7.69
29 Flexibility	145,597.32	0.00	N/A	0.00%	100,597.32	45,000.00	0.00	0.00
61 Building Reserve	425,895.80	0.00	N/A	0.00%	242,765.80	29,184.75	153,945.25	19.89
Total of All Funds	6,898,893.18	771,673.51			982,674.18	3,981,767.40	1,934,451.60	249.85

50 Debt Service **Tax Jurisdiction**								
0659	16,000.00	0.00	20-9-438	0.00%	40,482.07	0.00	0.00	0.00

Budget Report
FY 2023

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0659 Malta K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MALTA K-6	290
E3	LORING K-8	5
M1	MALTA 7-8	76
H1	MALTA HS 9-12	150

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,800,911.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,900.00
D.	At Risk Student	(I-D)	17,386.84
E.	Indian Education For All	(I-E)	12,128.88
F.	American Indian Achievement Gap	(I-F)	20,610.00
G.	Data For Achievement	(I-G)	11,613.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	107,247.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,526.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,764.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	483
B.	BASE Budget Limit	(II-B)	3,292,023.21
C.	Maximum Budget Limit	(II-C)	4,088,922.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	900,211.49
E.	Adopted Budget	(II-E)	4,192,234.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,586,892.89
H.	Maximum Budget Limit	(II-H)	4,457,018.29
I.	Highest Budget Without a Vote	(II-I)	4,457,018.29
J.	Highest Budget	(II-J)	4,457,018.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,457,018.29

Budget Report
FY 2023
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0659 Malta K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		445,701.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		60,971.68
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	60,971.68	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		506,673.51

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	76,728.03	30,519.46	107,247.49
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	30,691.21	12,207.78	42,899.00

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	225,753.00	334,453.00	560,206.00
F.	100% Of Per Student Entitlement	2,329,166.00	1,139,512.50	3,468,678.50
		2,554,919.00	1,473,965.50	4,028,884.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	901,886.41	520,309.82	1,422,196.23
H.	Special Education in BASE@40%	30,691.21	12,207.78	42,899.00
I.	Subsidized BASE Amount	932,577.62	532,517.60	1,465,095.23
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,457,018.29
1.	BASE Budget Limit	(V-A1)	3,586,892.89	
2.	Over-BASE Budget	(V-A2)	870,125.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,800,911.37
1.	Direct State Aid Paid By State	(V-B1)	1,800,911.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,900.00
D.	At Risk Student	(V-D)		17,386.84
E.	Indian Education For All	(V-E)		12,128.88
F.	American Indian Achievement Gap	(V-F)		20,610.00
G.	Data For Achievement	(V-G)		11,613.09

H.	Special Education Allowable Cost Payment	(V-H)		107,247.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,465,095.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,074,436.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	390,658.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,586,892.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		870,125.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		870,125.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.17
T.	BASE Mills - High School	(V-T)		17.29
U.	Over-BASE Mills	(V-U)		112.38
1.	District Property Tax Levy Mills	(V-U1)	112.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		162.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-93715228

01 General Fund

Adopted Budget	0001	4,457,018.29

Budget Uses

Expenditure Budget	0002	4,457,018.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,800,911.37
Quality Educator	3111	151,900.00
At Risk Student	3112	17,386.84
Indian Education For All	3113	12,128.88
American Indian Achievement Gap	3114	20,610.00
State Special Education Allowable Cost Payment to Districts	3115	107,247.49
Data For Achievement	3116	11,613.09
State - Guaranteed Tax Base Aid	3120	1,074,436.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	390,658.24		
Over-BASE Levy	1110(c)	870,125.40		
District Tax Levy			1110	1,260,783.64
Total Estimated Revenues to Fund Adopted Budget			0004	4,457,018.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	165,000.00
Contingency	0006	16,500.00
Over-Schedule	0011	518,500.00
Fund Balance for Budget	TFS48	373,582.62
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	233,582.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	90,750.00
State - On-Schedule Transportation Reimbursement	3210	90,750.00
District Tax Levy	1110	284,917.38
District Mills	999	36.80
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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0659 Malta K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	257,717.44

Budget Uses

Expenditure Budget	0002	257,717.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,536.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,536.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	167,181.20
District Mills	999	21.59
Total Estimated Revenues to Fund Adopted Budget	0004	257,717.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Champion Defender Bus A6	2022	163,981.00	0.00	32,796.20	32,796.20
2010 International Route Bus Spare R8	2021	15,000.00	3,000.00	3,000.00	3,000.00
2012 MCI Model J4500 A3	2021	140,000.00	28,000.00	28,000.00	28,000.00
2006 MCI BUS A2	2020	157,500.00	63,000.00	31,500.00	31,500.00
2017 Trans Tech Route Bus R3	2020	59,000.00	23,600.00	11,800.00	11,800.00
2017 Trans Tech Route Bus R5	2020	57,500.00	23,000.00	11,500.00	11,500.00
2018 Ford Expedition E Class R6	2020	48,150.00	19,260.00	9,630.00	9,630.00
2012 International Bus A4	2018	92,375.00	73,900.00	18,475.00	18,475.00
2010 Thomas Bus A5	2016	102,400.00	122,880.00	20,480.00	20,480.00
BUS RADIOS (4 - ACTIVITY BUSES)	2013	9,876.28	14,814.42	N/A	NA
ADDITIONAL BUS RADIOS	2009	7,000.00	10,500.00	N/A	NA
BUS RADIOS	2009	31,000.00	46,500.00	N/A	NA
Total					167,181.20

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,925.87
Unreserved Fund Balance Reappropriated	0970	141,925.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,074.13
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0659 Malta K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	223,653.62
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	98,653.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	526,346.38
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,089.56

Budget Uses

Expenditure Budget	0002	24,089.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,089.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,089.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,089.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	113,574.77

Budget Uses

Expenditure Budget	0002	113,574.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,523.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,523.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,501.62
District Tax Levy	1110	59,550.00
District Mills	999	7.69
Total Estimated Revenues to Fund Adopted Budget	0004	113,574.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	145,597.32

Budget Uses

Expenditure Budget	0002	145,597.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,597.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,597.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	25,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	145,597.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0659

Taxable Value		7,742,497.00
Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,482.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,482.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	24,482.07

SIDs

Issue Type		Amount
Elementary		8,000.00
High School		8,000.00
Total SID Requirements		16,000.00
Total Debt Service Requirements	0002	16,000.00

Budget Report
FY 2023

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0659 Malta K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	425,895.80

Budget Uses

Expenditure Budget	0002	425,895.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	242,765.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	242,765.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	29,184.75
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	53,945.25		
District Tax Levy			1110	153,945.25
District Mills			999	19.89
Building Reserve Voted Mills			0134	12.92
Building Reserve Permissive Mills			0135	6.97
Total Estimated Revenues to Fund Adopted Budget			0004	425,895.80

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,000,000.00	10	612	0.00	100,000.00	100,000.00
Total						100,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	268	17,658,324

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,452,035.16	275,975.91	10%	11.25%	41,874.00	1,779,081.67	631,079.49	35.74
10 Transportation	195,549.77	39,109.95	20%	20.00%	2,710.39	33,437.47	159,401.91	9.03
11 Bus Depreciation Reserve	59,986.32	0.00	N/A	0.00%	39,986.32	0.00	20,000.00	1.13
13 Tuition	21,882.77		N/A		2,743.84	0.00	19,138.93	1.08
14 Retirement	421,250.00	84,250.00	20%	20.00%	91,640.22	329,609.78		
17 Adult Education	19,678.25	6,887.38	35%	35.00%	19,678.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,276.68	0.00	N/A	0.00%	35,732.27	2,044.41	24,500.00	1.39
29 Flexibility	9,914.15	0.00	N/A	0.00%	9,914.15	0.00	0.00	0.00
61 Building Reserve	149,593.19	0.00	N/A	0.00%	105,113.19	23,330.62	21,149.38	1.20
Total of All Funds	3,392,166.29	406,223.24			349,392.63	2,167,503.95	875,269.71	49.57

50 Debt Service **Tax Jurisdiction**								
800	909,750.00	0.00	20-9-438	0.00%	54,895.96	0.00	854,854.04	48.41

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MANHATTAN HS 9-12 268

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,056,026.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,282.67
D.	At Risk Student	(I-D)	3,184.10
E.	Indian Education For All	(I-E)	6,239.04
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	5,973.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	72,916.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,252.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	268
B.	BASE Budget Limit	(II-B)	2,037,168.35
C.	Maximum Budget Limit	(II-C)	2,539,852.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	357,833.04
E.	Adopted Budget	(II-E)	2,395,001.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,094,202.12
H.	Maximum Budget Limit	(II-H)	2,610,447.51
I.	Highest Budget Without a Vote	(II-I)	2,452,035.16
J.	Highest Budget	(II-J)	2,610,447.51
K.	Highest Voted Amount	(II-K)	158,412.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,452,035.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		245,203.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		30,772.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	30,772.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,874.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,874.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		317,849.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,452,035.16
1.	BASE Budget Limit	(V-A1)	2,094,202.12	
2.	Over-BASE Budget	(V-A2)	357,833.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,056,026.77
1.	Direct State Aid Paid By State	(V-B1)	1,056,026.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,282.67
D.	At Risk Student	(V-D)		3,184.10
E.	Indian Education For All	(V-E)		6,239.04
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		5,973.72
H.	Special Education Allowable Cost Payment	(V-H)		72,916.99
I.	Remaining Fund Balance Available	(V-I)		41,874.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,299.42
1.	Actual Non-Levy Revenue	(V-J1)	2,299.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		818,947.41
1.	State - Guaranteed Tax Base Aid	(V-L1)	545,700.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	273,246.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,094,202.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		357,833.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		357,833.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.48
U.	Over-BASE Mills	(V-U)		20.26
1.	District Property Tax Levy Mills	(V-U1)	20.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,452,035.16

Budget Uses

Expenditure Budget	0002	2,452,035.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,874.00
Direct State Aid	3110	1,056,026.77
Quality Educator	3111	86,282.67
At Risk Student	3112	3,184.10
Indian Education For All	3113	6,239.04
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	72,916.99
Data For Achievement	3116	5,973.72
State - Guaranteed Tax Base Aid	3120	545,700.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,431.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	867.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	273,246.45		
Over-BASE Levy	1110(c)	357,833.04		
District Tax Levy			1110	631,079.49
Total Estimated Revenues to Fund Adopted Budget			0004	2,452,035.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,549.77

Budget Uses

Expenditure Budget	0002	195,549.77
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,397.70
Contingency	0006	3,039.77
Over-Schedule	0011	162,112.30
Fund Balance for Budget	TFS48	41,820.34
Operating Reserve	0961	39,109.95
Unreserved Fund Balance Reappropriated	0970	2,710.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,718.73
State - On-Schedule Transportation Reimbursement	3210	16,718.74
District Tax Levy	1110	159,401.91
District Mills	999	9.03
Total Estimated Revenues to Fund Adopted Budget	0004	195,549.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	59,986.32

Budget Uses

Expenditure Budget	0002	59,986.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,986.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,986.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,000.00
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	59,986.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 BUS IC CORP MODEL 3000	2020	50,000.00	20,000.00	10,000.00	10,000.00
2014 BUS IC CORP MODEL 3000	2020	50,000.00	20,000.00	10,000.00	10,000.00
Total					20,000.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0348-42527773

0348 Manhattan High School

13 Tuition Fund

Adopted Budget	0001	21,882.77

Budget Uses

Expenditure Budget	0002	21,882.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,743.84
Unreserved Fund Balance Reappropriated	0970	2,743.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,138.93
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	21,882.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0348-42527773

0348 Manhattan High School

14 Retirement Fund

Adopted Budget	0001	421,250.00

Budget Uses

Expenditure Budget	0002	421,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,890.22
Operating Reserve	0961	84,250.00
Unreserved Fund Balance Reappropriated	0970	91,640.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	329,609.78
Total Estimated Revenues to Fund Adopted Budget	0004	421,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0348-42527773

0348 Manhattan High School

17 Adult Education Fund

Adopted Budget	0001	19,678.25

Budget Uses

Expenditure Budget	0002	19,678.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,565.63
Operating Reserve	0961	6,887.38
Unreserved Fund Balance Reappropriated	0970	19,678.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,678.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	62,276.68

Budget Uses

Expenditure Budget	0002	62,276.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,732.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,732.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,044.41
District Tax Levy	1110	24,500.00
District Mills	999	1.39
Total Estimated Revenues to Fund Adopted Budget	0004	62,276.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,914.15

Budget Uses

Expenditure Budget	0002	9,914.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,914.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,914.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,914.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0348-42527773

0348 Manhattan High School

50 Debt Service Fund

800

Taxable Value		17,658,324.00
Adopted Budget	0001	909,750.00

Budget Uses

Expenditure Budget	0002	909,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,895.96
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,895.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	854,854.04
Jurisdiction Mills	999	48.41
Total Estimated Revenues to Fund Adopted Budget	0004	909,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	09/22/2016	06/30/2036	8,825,000.00	6,305,000.00	375,000.00	260,200.00	500.00
High School Bond	01/04/2017	06/30/2036	3,575,000.00	2,720,000.00	165,000.00	108,550.00	500.00
Total Bond Requirements							909,750.00
Total Debt Service Requirements						0002	909,750.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0348-42527773

0348 Manhattan High School

61 Building Reserve Fund

Adopted Budget		0001	149,593.19

Budget Uses

Expenditure Budget		0002	149,593.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,113.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,113.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,330.62
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,149.38	
District Tax Levy		1110	21,149.38
District Mills		999	1.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	149,593.19

Budget Report
FY 2023

16 Gallatin

0347 Manhattan School

Submit ID: 0347-78899820

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	525	N/A	11,574,299

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0347-78899820

0347 Manhattan School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,936,307.04	421,175.30	10%	10.70%	48,971.93	2,852,124.10	1,035,211.01	89.44
10 Transportation	290,279.30	58,055.86	20%	20.00%	13,649.06	48,117.33	228,512.91	19.74
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	124,969.44		N/A		2,422.62	0.00	122,546.82	10.59
14 Retirement	583,000.00	116,600.00	20%	20.00%	126,816.62	456,183.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	46,698.77	0.00	N/A	0.00%	25,080.86	3,117.91	18,500.00	1.60
29 Flexibility	6,931.97	0.00	N/A	0.00%	6,931.97	0.00	0.00	0.00
61 Building Reserve	351,106.08	0.00	N/A	0.00%	280,556.08	41,826.64	28,723.36	2.48
Total of All Funds	5,339,292.60	595,831.16			504,429.14	3,401,369.36	1,433,494.10	123.85

50 Debt Service **Tax Jurisdiction**								
700	593,250.00	0.00	20-9-438	0.00%	50,041.56	0.00	543,208.44	46.93

Budget Report
FY 2023

16 Gallatin

Submit ID: 0347-78899820

0347 Manhattan School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MANHATTAN K-6	379
M1	MANHATTAN 7-8	146

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,580,461.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	170,683.52
D.	At Risk Student	(I-D)	8,135.31
E.	Indian Education For All	(I-E)	12,222.00
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	11,702.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	115,604.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,322.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	505
B.	BASE Budget Limit	(II-B)	2,991,644.91
C.	Maximum Budget Limit	(II-C)	3,721,113.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	684,027.08
E.	Adopted Budget	(II-E)	3,730,990.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,193,841.86
H.	Maximum Budget Limit	(II-H)	3,970,345.86
I.	Highest Budget Without a Vote	(II-I)	3,936,307.04
J.	Highest Budget	(II-J)	3,970,345.86
K.	Highest Voted Amount	(II-K)	34,038.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,936,307.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		393,630.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		27,544.60
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	27,544.60	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		48,971.93
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	48,971.93	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		470,147.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,936,307.04
1.	BASE Budget Limit	(V-A1)	3,193,841.86	
2.	Over-BASE Budget	(V-A2)	742,465.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,580,461.16
1.	Direct State Aid Paid By State	(V-B1)	1,580,461.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		170,683.52
D.	At Risk Student	(V-D)		8,135.31
E.	Indian Education For All	(V-E)		12,222.00
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		11,702.25
H.	Special Education Allowable Cost Payment	(V-H)		115,604.24
I.	Remaining Fund Balance Available	(V-I)		48,971.93
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,561.04
1.	Actual Non-Levy Revenue	(V-J1)	4,561.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,240,813.41
1.	State - Guaranteed Tax Base Aid	(V-L1)	889,629.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	351,183.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,193,841.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		58,438.10
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	58,438.10	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		684,027.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		742,465.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.10
1.	District Property Tax Levy Mills	(V-U1)	59.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

16 Gallatin

0347 Manhattan School

Submit ID: 0347-78899820

01 General Fund

Adopted Budget	0001	3,936,307.04

Budget Uses

Expenditure Budget	0002	3,936,307.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	48,971.93
Direct State Aid	3110	1,580,461.16
Quality Educator	3111	170,683.52
At Risk Student	3112	8,135.31
Indian Education For All	3113	12,222.00
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	115,604.24
Data For Achievement	3116	11,702.25
State - Guaranteed Tax Base Aid	3120	889,629.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,373.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	187.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	58,438.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	351,183.93		
Over-BASE Levy	1110(c)	684,027.08		
District Tax Levy			1110	1,035,211.01
Total Estimated Revenues to Fund Adopted Budget			0004	3,936,307.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	290,279.30

Budget Uses

Expenditure Budget	0002	290,279.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,743.03
Contingency	0006	4,374.30
Over-Schedule	0011	242,161.97
Fund Balance for Budget	TFS48	71,704.92
Operating Reserve	0961	58,055.86
Unreserved Fund Balance Reappropriated	0970	13,649.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,058.66
State - On-Schedule Transportation Reimbursement	3210	24,058.67
District Tax Levy	1110	228,512.91
District Mills	999	19.74
Total Estimated Revenues to Fund Adopted Budget	0004	290,279.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	124,969.44

Budget Uses

Expenditure Budget	0002	124,969.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,422.62
Unreserved Fund Balance Reappropriated	0970	2,422.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	122,546.82
District Mills	999	10.59
Total Estimated Revenues to Fund Adopted Budget	0004	124,969.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
16 Gallatin

0347 Manhattan School

Submit ID: 0347-78899820

14 Retirement Fund

Adopted Budget	0001	583,000.00

Budget Uses

Expenditure Budget	0002	583,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	243,416.62
Operating Reserve	0961	116,600.00
Unreserved Fund Balance Reappropriated	0970	126,816.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	456,183.38
Total Estimated Revenues to Fund Adopted Budget	0004	583,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	46,698.77

Budget Uses

Expenditure Budget	0002	46,698.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,080.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,080.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,117.91
District Tax Levy	1110	18,500.00
District Mills	999	1.60
Total Estimated Revenues to Fund Adopted Budget	0004	46,698.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
16 Gallatin

Submit ID: 0347-78899820

0347 Manhattan School

29 Flexibility Fund

Adopted Budget	0001	6,931.97

Budget Uses

Expenditure Budget	0002	6,931.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,931.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,931.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,931.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0347 Manhattan School

Submit ID: 0347-78899820

50 Debt Service Fund

700

Taxable Value		11,574,299.00
Adopted Budget	0001	593,250.00

Budget Uses

Expenditure Budget	0002	593,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,041.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,041.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	543,208.44
Jurisdiction Mills	999	46.93
Total Estimated Revenues to Fund Adopted Budget	0004	593,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	04/26/2012	06/30/2032	975,000.00	500,000.00	50,000.00	16,500.00	500.00
Elementary Bond	09/22/2016	06/30/2036	7,300,000.00	5,225,000.00	310,000.00	215,750.00	500.00
Total Bond Requirements							593,250.00
Total Debt Service Requirements						0002	593,250.00

61 Building Reserve Fund

Adopted Budget		0001	351,106.08

Budget Uses

Expenditure Budget		0002	351,106.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	280,556.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	280,556.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,826.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,723.36	
District Tax Levy		1110	28,723.36
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	351,106.08

Budget Report
FY 2023

15 Flathead

0341 Marion Elem

Submit ID: 0341-54471903

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	168	N/A	8,512,830

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannon Kvaalen

(Signature) (Date)

Chairperson, School Trustees: Lily Brower

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0341 Marion Elem

Submit ID: 0341-54471903

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,261,560.89	115,511.74	10%	9.16%	0.00	833,333.95	428,226.94	50.31
10 Transportation	210,000.00	38,108.11	20%	18.15%	0.00	58,177.45	151,822.55	17.83
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	33,441.27		N/A		2,596.76	0.00	30,844.51	3.62
14 Retirement	155,237.11	31,047.42	20%	20.00%	16,315.96	138,921.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,857.46	0.00	N/A	0.00%	1,761.76	1,095.70	0.00	0.00
29 Flexibility	23.11	0.00	N/A	0.00%	23.11	0.00	0.00	0.00
61 Building Reserve	78,058.56	0.00	N/A	0.00%	46,998.56	8,667.53	22,392.47	2.63
Total of All Funds	1,741,178.40	184,667.27			67,696.15	1,040,195.78	633,286.47	74.39

50 Debt Service								
Tax Jurisdiction								
Marion	33,900.00	0.00	20-9-438	0.00%	1,815.16	0.00	32,084.84	3.77

Budget Report
FY 2023

15 Flathead

0341 Marion Elem

Submit ID: 0341-54471903

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MARION K-6	135
M1	MARION 7-8	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	546,208.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,844.80
D.	At Risk Student	(I-D)	9,619.13
E.	Indian Education For All	(I-E)	3,911.04
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	3,744.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,145.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,537.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,001.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	980,421.32
C.	Maximum Budget Limit	(II-C)	1,228,476.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	139,181.29
E.	Adopted Budget	(II-E)	1,119,602.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,122,379.60
H.	Maximum Budget Limit	(II-H)	1,408,578.03
I.	Highest Budget Without a Vote	(II-I)	1,261,560.89
J.	Highest Budget	(II-J)	1,408,578.03
K.	Highest Voted Amount	(II-K)	147,017.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,261,560.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		115,511.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		115,511.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,261,560.89
1.	BASE Budget Limit	(V-A1)	1,122,379.60	
2.	Over-BASE Budget	(V-A2)	139,181.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		546,208.52
1.	Direct State Aid Paid By State	(V-B1)	546,208.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,844.80
D.	At Risk Student	(V-D)		9,619.13
E.	Indian Education For All	(V-E)		3,911.04
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		3,744.72
H.	Special Education Allowable Cost Payment	(V-H)		61,145.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		339.49
1.	Actual Non-Levy Revenue	(V-J1)	339.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		458,879.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	169,833.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	289,045.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,122,379.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		139,181.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		139,181.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.35
1.	District Property Tax Levy Mills	(V-U1)	16.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,261,560.89

Budget Uses

Expenditure Budget	0002	1,261,560.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	546,208.52
Quality Educator	3111	37,844.80
At Risk Student	3112	9,619.13
Indian Education For All	3113	3,911.04
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	61,145.29
Data For Achievement	3116	3,744.72
State - Guaranteed Tax Base Aid	3120	169,833.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	339.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	289,045.65		
Over-BASE Levy	1110(c)	139,181.29		
District Tax Levy			1110	428,226.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,261,560.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,888.59
Contingency	0006	5,288.86
Over-Schedule	0011	151,822.55
Fund Balance for Budget	TFS48	38,108.11
Operating Reserve	0961	38,108.11
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,088.72
State - On-Schedule Transportation Reimbursement	3210	29,088.73
District Tax Levy	1110	151,822.55
District Mills	999	17.83
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	33,441.27

Budget Uses

Expenditure Budget	0002	33,441.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,596.76
Unreserved Fund Balance Reappropriated	0970	2,596.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,844.51
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	33,441.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

0341 Marion Elem

Submit ID: 0341-54471903

14 Retirement Fund

Adopted Budget	0001	155,237.11

Budget Uses

Expenditure Budget	0002	155,237.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,363.38
Operating Reserve	0961	31,047.42
Unreserved Fund Balance Reappropriated	0970	16,315.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	138,921.15
Total Estimated Revenues to Fund Adopted Budget	0004	155,237.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,857.46

Budget Uses

Expenditure Budget	0002	2,857.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,761.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,761.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,095.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,857.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23.11

Budget Uses

Expenditure Budget	0002	23.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0341 Marion Elem

Submit ID: 0341-54471903

50 Debt Service Fund

Marion

Taxable Value		8,512,830.00
Adopted Budget	0001	33,900.00

Budget Uses

Expenditure Budget	0002	33,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,815.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,815.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,084.84
Jurisdiction Mills	999	3.77
Total Estimated Revenues to Fund Adopted Budget	0004	33,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/23/2012	06/30/2032	500,000.00	260,000.00	25,000.00	8,550.00	350.00
Total Bond Requirements							33,900.00
Total Debt Service Requirements						0002	33,900.00

Budget Report
FY 2023

15 Flathead

0341 Marion Elem

Submit ID: 0341-54471903

61 Building Reserve Fund

Adopted Budget		0001	78,058.56

Budget Uses

Expenditure Budget		0002	78,058.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	46,998.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	46,998.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,667.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,392.47	
District Tax Levy		1110	22,392.47
District Mills		999	2.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.63
Total Estimated Revenues to Fund Adopted Budget		0004	78,058.56

Budget Report
FY 2023

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-34236680

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	1,018,385

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: John Doe

(Signature) (Date)

Chairperson, School Trustees: Peggy Harrell

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

Submit ID: 0530-34236680

0530 McCormick Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	170,324.35	17,032.00	10%	10.00%	22,760.37	115,087.19	32,476.79	31.90
10 Transportation	41,276.88	0.00	20%	0.00%	0.00	12,038.40	29,238.48	28.71
11 Bus Depreciation Reserve	35,203.98	0.00	N/A	0.00%	32,878.98	0.00	2,325.00	2.28
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	10,559.16	15,440.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,133.48	0.00	N/A	0.00%	2,979.27	154.21	0.00	0.00
29 Flexibility	497.43	0.00	N/A	0.00%	497.43	0.00	0.00	0.00
61 Building Reserve	26,590.93	0.00	N/A	0.00%	9,390.93	12,745.99	4,454.01	4.37
Total of All Funds	303,027.05	22,232.00			79,066.14	155,466.63	68,494.28	67.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0530-34236680

0530 McCormick Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCCORMICK K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	78,199.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	5,022.07
E.	Indian Education For All	(I-E)	465.60
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	445.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,049.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,016.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,034.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	150,774.18
C.	Maximum Budget Limit	(II-C)	186,347.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,358.76
E.	Adopted Budget	(II-E)	163,132.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	157,965.59
H.	Maximum Budget Limit	(II-H)	195,393.67
I.	Highest Budget Without a Vote	(II-I)	170,324.35
J.	Highest Budget	(II-J)	195,393.67
K.	Highest Voted Amount	(II-K)	25,069.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	170,324.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,032.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,760.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,760.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,792.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		170,324.35
1.	BASE Budget Limit	(V-A1)	157,965.59	
2.	Over-BASE Budget	(V-A2)	12,358.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		78,199.52
1.	Direct State Aid Paid By State	(V-B1)	78,199.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		5,022.07
E.	Indian Education For All	(V-E)		465.60
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		445.80
H.	Special Education Allowable Cost Payment	(V-H)		3,049.40
I.	Remaining Fund Balance Available	(V-I)		22,760.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		70.96
1.	Actual Non-Levy Revenue	(V-J1)	70.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,549.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,431.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,118.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		157,965.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,358.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,358.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.14
1.	District Property Tax Levy Mills	(V-U1)	12.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-34236680

01 General Fund

Adopted Budget	0001	170,324.35

Budget Uses

Expenditure Budget	0002	170,324.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,760.37
Direct State Aid	3110	78,199.52
Quality Educator	3111	6,944.00
At Risk Student	3112	5,022.07
Indian Education For All	3113	465.60
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	3,049.40
Data For Achievement	3116	445.80
State - Guaranteed Tax Base Aid	3120	20,431.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	70.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,118.03		
Over-BASE Levy	1110(c)	12,358.76		
District Tax Levy			1110	32,476.79
Total Estimated Revenues to Fund Adopted Budget			0004	170,324.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	41,276.88

Budget Uses

Expenditure Budget	0002	41,276.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,944.00
Contingency	0006	1,094.40
Over-Schedule	0011	29,238.48
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,019.20
State - On-Schedule Transportation Reimbursement	3210	6,019.20
District Tax Levy	1110	29,238.48
District Mills	999	28.71
Total Estimated Revenues to Fund Adopted Budget	0004	41,276.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	35,203.98

Budget Uses

Expenditure Budget	0002	35,203.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,878.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,878.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,325.00
District Mills	999	2.28
Total Estimated Revenues to Fund Adopted Budget	0004	35,203.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 IC CE	2021	10,000.00	0.00	2,000.00	2,000.00
2001 International Diesel School Bus	2012	18,750.00	27,800.00	3,750.00	325.00
Total					2,325.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
27 Lincoln

0530 McCormick Elem

Submit ID: 0530-34236680

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,759.16
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	10,559.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,440.84
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,133.48

Budget Uses

Expenditure Budget	0002	3,133.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,979.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,979.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	154.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,133.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-34236680

29 Flexibility Fund

Adopted Budget	0001	497.43

Budget Uses

Expenditure Budget	0002	497.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	497.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	497.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	497.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

Submit ID: 0530-34236680

0530 McCormick Elem

61 Building Reserve Fund

Adopted Budget		0001	26,590.93

Budget Uses

Expenditure Budget		0002	26,590.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,390.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,390.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,745.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,454.01	
District Tax Levy		1110	4,454.01
District Mills		999	4.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.37
Total Estimated Revenues to Fund Adopted Budget		0004	26,590.93

Budget Report
FY 2023

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-44327054

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	7,178,619

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Anne Robertson

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-44327054

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	114,124.05	11,412.41	10%	10.00%	1,166.34	51,744.46	61,213.25	8.52
10 Transportation	3,622.00	0.00	20%	0.00%	3,622.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,500.00	3,100.00	20%	20.00%	1,781.72	13,718.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	187.39	0.00	N/A	0.00%	100.81	86.58	0.00	0.00
29 Flexibility	7,206.99	0.00	N/A	0.00%	7,206.99	0.00	0.00	0.00
61 Building Reserve	43,347.72	0.00	N/A	0.00%	43,347.72	0.00	0.00	0.00
Total of All Funds	183,988.15	14,512.41			57,225.58	65,549.32	61,213.25	8.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-44327054

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCLEOD K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,233.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	245.10
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	914.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	304.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	96,954.05
C.	Maximum Budget Limit	(II-C)	120,698.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,744.60
E.	Adopted Budget	(II-E)	120,698.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,687.50
H.	Maximum Budget Limit	(II-H)	110,105.62
I.	Highest Budget Without a Vote	(II-I)	114,124.05
J.	Highest Budget	(II-J)	121,422.11
K.	Highest Voted Amount	(II-K)	7,298.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	114,124.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,412.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,166.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,166.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,578.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		114,124.05
1.	BASE Budget Limit	(V-A1)	88,687.50	
2.	Over-BASE Budget	(V-A2)	25,436.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
1.	Direct State Aid Paid By State	(V-B1)	46,233.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		245.10
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		914.82
I.	Remaining Fund Balance Available	(V-I)		1,166.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		56.14
1.	Actual Non-Levy Revenue	(V-J1)	56.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,776.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,776.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		88,687.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,436.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,436.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		4.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.54
1.	District Property Tax Levy Mills	(V-U1)	3.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	114,124.05

Budget Uses

Expenditure Budget	0002	114,124.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,166.34
Direct State Aid	3110	46,233.84
Quality Educator	3111	3,472.00
At Risk Student	3112	245.10
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	914.82
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	56.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,776.70		
Over-BASE Levy	1110(c)	25,436.55		
District Tax Levy			1110	61,213.25
Total Estimated Revenues to Fund Adopted Budget			0004	114,124.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,622.00

Budget Uses

Expenditure Budget	0002	3,622.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	3,622.00
Fund Balance for Budget	TFS48	3,622.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,622.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,500.00

Budget Uses

Expenditure Budget	0002	15,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,881.72
Operating Reserve	0961	3,100.00
Unreserved Fund Balance Reappropriated	0970	1,781.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,718.28
Total Estimated Revenues to Fund Adopted Budget	0004	15,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	187.39

Budget Uses

Expenditure Budget	0002	187.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	187.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,206.99

Budget Uses

Expenditure Budget	0002	7,206.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,206.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,206.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,206.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-44327054

61 Building Reserve Fund

Adopted Budget	0001	43,347.72

Budget Uses

Expenditure Budget	0002	43,347.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,347.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,347.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,347.72

Budget Report
FY 2023

46 Sheridan

Submit ID: 0822-57698864

0822 Medicine Lake K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	60	29	4,132,950

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Markuson

(Signature) (Date)

Chairperson, School Trustees: Josh Johnson

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

46 Sheridan

Submit ID: 0822-57698864

0822 Medicine Lake K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,396,922.16	102,754.48	10%	7.36%	0.00	769,234.65	627,687.51	151.88
10 Transportation	190,000.00	14,657.34	20%	7.71%	0.00	44,368.61	145,631.39	35.24
11 Bus Depreciation Reserve	601,928.56	0.00	N/A	0.00%	438,345.56	0.00	163,583.00	39.58
13 Tuition	63,831.21		N/A		3,831.21	0.00	60,000.00	14.52
14 Retirement	270,250.00	54,050.00	20%	20.00%	42,752.84	227,497.16		
17 Adult Education	116,536.72	0.00	35%	0.00%	116,536.72	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	303,334.71	0.00	N/A	0.00%	277,372.20	962.51	25,000.00	6.05
29 Flexibility	631,255.56	0.00	N/A	0.00%	331,255.56	300,000.00	0.00	0.00
61 Building Reserve	452,998.43	0.00	N/A	0.00%	363,098.43	19,900.00	70,000.00	16.94
Total of All Funds	4,027,057.35	171,461.82			1,573,192.52	1,361,962.93	1,091,901.90	264.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0822 Medicine Lake K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MEDICINE LAKE K-6	47
M1	MEDICINE LAKE 7-8	13
H1	MEDICINE LAKE HS 9-12	29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	492,621.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,031.20
D.	At Risk Student	(I-D)	3,173.54
E.	Indian Education For All	(I-E)	2,071.92
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	1,983.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,607.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,522.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,483.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,270.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	962,694.72
C.	Maximum Budget Limit	(II-C)	1,194,318.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	422,170.79
E.	Adopted Budget	(II-E)	1,384,865.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	985,946.22
H.	Maximum Budget Limit	(II-H)	1,225,036.85
I.	Highest Budget Without a Vote	(II-I)	1,396,922.16
J.	Highest Budget	(II-J)	1,396,922.16
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,396,922.16

Budget Report
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0822 Medicine Lake K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,754.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,754.48

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,226.76	8,381.04	26,607.80
B.	Special Education RSBG to Coop	3,049.20	1,473.78	4,522.98
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,510.38	3,941.93	12,452.31

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	379,200.80	221,183.00	600,383.80
		546,424.80	555,636.00	1,102,060.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	192,887.95	196,139.51	389,027.46
H.	Special Education in BASE@40%	8,510.38	3,941.93	12,452.31
I.	Subsidized BASE Amount	201,398.33	200,081.44	401,479.77
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,396,922.16
1.	BASE Budget Limit	(V-A1)	985,946.22	
2.	Over-BASE Budget	(V-A2)	410,975.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		492,621.17
1.	Direct State Aid Paid By State	(V-B1)	492,621.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,031.20
D.	At Risk Student	(V-D)		3,173.54
E.	Indian Education For All	(V-E)		2,071.92
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		1,983.81

H.	Special Education Allowable Cost Payment	(V-H)		26,607.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,613.17
1.	Actual Non-Levy Revenue	(V-J1)	4,613.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		396,866.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	180,155.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	216,711.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		985,946.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		410,975.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		410,975.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.86
T.	BASE Mills - High School	(V-T)		20.58
U.	Over-BASE Mills	(V-U)		99.44
1.	District Property Tax Levy Mills	(V-U1)	99.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		151.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

46 Sheridan

Submit ID: 0822-57698864

0822 Medicine Lake K-12 Schools

01 General Fund

Adopted Budget	0001	1,396,922.16

Budget Uses

Expenditure Budget	0002	1,396,922.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	492,621.17
Quality Educator	3111	55,031.20
At Risk Student	3112	3,173.54
Indian Education For All	3113	2,071.92
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	26,607.80
Data For Achievement	3116	1,983.81
State - Guaranteed Tax Base Aid	3120	180,155.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	38.59
Interest Earnings	1510	1,366.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,207.86
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	216,711.57		
Over-BASE Levy	1110(c)	410,975.94		
District Tax Levy			1110	627,687.51
Total Estimated Revenues to Fund Adopted Budget			0004	1,396,922.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,335.10
Contingency	0006	4,033.51
Over-Schedule	0011	145,631.39
Fund Balance for Budget	TFS48	14,657.34
Operating Reserve	0961	14,657.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,184.30
State - On-Schedule Transportation Reimbursement	3210	22,184.31
District Tax Levy	1110	145,631.39
District Mills	999	35.24
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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46 Sheridan

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0822 Medicine Lake K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	601,928.56

Budget Uses

Expenditure Budget	0002	601,928.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	438,345.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	438,345.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	163,583.00
District Mills	999	39.58
Total Estimated Revenues to Fund Adopted Budget	0004	601,928.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IH - 4DRBUC8P1PB273006	2023	91,500.00	0.00	18,300.00	18,300.00
2023 IH - 4DRBUC8PXPB273005	2023	91,800.00	0.00	18,360.00	18,360.00
2018 IH - 4DRBUC8P3JB578580	2017	96,000.00	18,920.00	19,200.00	19,200.00
2016 IH - 4DRBUAAP4GB749876	2015	94,605.00	18,920.00	18,921.00	18,921.00
2014 IH - 4DRBUAAP5EB760477	2013	95,570.00	24,114.00	19,114.00	19,114.00
2012 IH 4DRBUAAPXCB545772	2011	93,650.00	23,730.00	18,730.00	18,730.00
2008 IH 4DRBUAAP48B658771	2008	71,690.00	19,338.00	14,338.00	14,338.00
2005 IH 4DRBXAAR65A984467	2005	123,900.00	48,365.00	24,780.00	24,780.00
2002 IH - 4DRBRAAM82B945514	2002	59,200.00	44,831.40	11,840.00	11,840.00
Total					163,583.00

13 Tuition Fund

Adopted Budget	0001	63,831.21

Budget Uses

Expenditure Budget	0002	63,831.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,831.21
Unreserved Fund Balance Reappropriated	0970	3,831.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	14.52
Total Estimated Revenues to Fund Adopted Budget	0004	63,831.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	270,250.00

Budget Uses

Expenditure Budget	0002	270,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,802.84
Operating Reserve	0961	54,050.00
Unreserved Fund Balance Reappropriated	0970	42,752.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	227,497.16
Total Estimated Revenues to Fund Adopted Budget	0004	270,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0822 Medicine Lake K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	116,536.72

Budget Uses

Expenditure Budget	0002	116,536.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,536.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,536.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116,536.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	303,334.71

Budget Uses

Expenditure Budget	0002	303,334.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	277,372.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	277,372.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	962.51
District Tax Levy	1110	25,000.00
District Mills	999	6.05
Total Estimated Revenues to Fund Adopted Budget	0004	303,334.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	631,255.56

Budget Uses

Expenditure Budget	0002	631,255.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	331,255.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	331,255.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	300,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	631,255.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0822 Medicine Lake K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

46 Sheridan

Submit ID: 0822-57698864

0822 Medicine Lake K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	452,998.43

Budget Uses

Expenditure Budget	0002	452,998.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	363,098.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	363,098.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,900.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	70,000.00
District Mills		999	16.94
Building Reserve Voted Mills		0134	12.10
Building Reserve Permissive Mills		0135	4.84
Total Estimated Revenues to Fund Adopted Budget		0004	452,998.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	50,000.00	1	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2023

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-01235144

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	438,011

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kathy Chatriand

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-01235144

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	132,748.13	13,817.50	10%	10.41%	3,614.07	73,264.50	55,869.56	127.54
10 Transportation	300.00	60.00	20%	20.00%	246.46	53.54	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	5,409.65	14,590.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	647.26	0.00	N/A	0.00%	561.84	85.42	0.00	0.00
29 Flexibility	2,050.40	0.00	N/A	0.00%	2,050.40	0.00	0.00	0.00
61 Building Reserve	30,064.09	0.00	N/A	0.00%	14,929.09	12,108.00	3,027.00	6.91
Total of All Funds	185,809.88	17,877.50			26,811.51	100,101.81	58,896.56	134.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-01235144

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELROSE K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	858.68
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	914.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	304.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	844.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	95,656.28
C.	Maximum Budget Limit	(II-C)	118,113.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	32,519.29
E.	Adopted Budget	(II-E)	131,949.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	87,501.03
H.	Maximum Budget Limit	(II-H)	107,727.03
I.	Highest Budget Without a Vote	(II-I)	132,748.13
J.	Highest Budget	(II-J)	132,748.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	132,748.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,274.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		542.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	542.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,614.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,614.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,431.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		132,748.13
1.	BASE Budget Limit	(V-A1)	87,501.03	
2.	Over-BASE Budget	(V-A2)	45,247.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
1.	Direct State Aid Paid By State	(V-B1)	43,569.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		858.68
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		914.82
I.	Remaining Fund Balance Available	(V-I)		3,614.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		200.00
1.	Actual Non-Levy Revenue	(V-J1)	200.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,081.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,458.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,622.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		87,501.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		45,247.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		45,247.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		103.30
1.	District Property Tax Levy Mills	(V-U1)	103.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		127.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	132,748.13

Budget Uses

Expenditure Budget	0002	132,748.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,614.07
Direct State Aid	3110	43,569.45
Quality Educator	3111	6,944.00
At Risk Student	3112	858.68
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	914.82
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	20,458.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	200.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,622.46		
Over-BASE Levy	1110(c)	45,247.10		
District Tax Levy			1110	55,869.56
Total Estimated Revenues to Fund Adopted Budget			0004	132,748.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300.00

Budget Uses

Expenditure Budget	0002	300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	200.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	306.46
Operating Reserve	0961	60.00
Unreserved Fund Balance Reappropriated	0970	246.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	53.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,409.65
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	5,409.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,590.35
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	647.26

Budget Uses

Expenditure Budget	0002	647.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	561.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	561.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	85.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	647.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,050.40

Budget Uses

Expenditure Budget	0002	2,050.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,050.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,050.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,050.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-01235144

61 Building Reserve Fund

Adopted Budget		0001	30,064.09

Budget Uses

Expenditure Budget		0002	30,064.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,929.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,929.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,108.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,027.00	
District Tax Levy		1110	3,027.00
District Mills		999	6.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.91
Total Estimated Revenues to Fund Adopted Budget		0004	30,064.09

Budget Report
FY 2023

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-63876883

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	N/A	2,020,550

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	40	N/A	1,280,228
Non-located - 44 Rosebud	6	N/A	740,322

The final budget is approved as set forth in this document.

Certification

District Clerk: Mel Foxwell

(Signature) (Date)

Chairperson, School Trustees: Nate Roskelley

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-63876883

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	490,504.39	49,371.94	10%	10.07%	65,398.50	352,833.56	72,272.33	35.77
10 Transportation	85,000.00	17,000.00	20%	20.00%	3,043.35	26,964.04	54,992.61	27.22
11 Bus Depreciation Reserve	103,647.41	0.00	N/A	0.00%	103,647.41	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	66,000.00	13,200.00	20%	20.00%	2,822.99	63,177.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,630.93	0.00	N/A	0.00%	6,284.00	393.93	9,953.00	4.93
29 Flexibility	16,181.41	0.00	N/A	0.00%	6,181.41	10,000.00	0.00	0.00
61 Building Reserve	87,825.72	0.00	N/A	0.00%	67,765.72	13,916.86	6,143.14	3.04
Total of All Funds	865,789.86	79,571.94			255,143.38	467,285.40	143,361.08	70.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-63876883

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MELSTONE K-6	34
M1	MELSTONE 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	206,243.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,925.87
D.	At Risk Student	(I-D)	2,173.40
E.	Indian Education For All	(I-E)	1,070.88
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	1,025.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,013.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,337.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,469.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	406,615.35
C.	Maximum Budget Limit	(II-C)	503,779.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	36,980.90
E.	Adopted Budget	(II-E)	468,596.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	403,523.49
H.	Maximum Budget Limit	(II-H)	499,075.42
I.	Highest Budget Without a Vote	(II-I)	490,504.39
J.	Highest Budget	(II-J)	499,075.42
K.	Highest Voted Amount	(II-K)	8,571.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	490,504.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		49,050.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		321.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	321.50	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		65,398.50
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	65,398.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,770.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		490,504.39
1.	BASE Budget Limit	(V-A1)	403,523.49	
2.	Over-BASE Budget	(V-A2)	86,980.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		206,243.48
1.	Direct State Aid Paid By State	(V-B1)	206,243.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,925.87
D.	At Risk Student	(V-D)		2,173.40
E.	Indian Education For All	(V-E)		1,070.88
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		1,025.34
H.	Special Education Allowable Cost Payment	(V-H)		7,013.62
I.	Remaining Fund Balance Available	(V-I)		65,398.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,319.54
1.	Actual Non-Levy Revenue	(V-J1)	5,319.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		95,894.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	60,603.43	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,291.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		403,523.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	50,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		36,980.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		86,980.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.30
1.	District Property Tax Levy Mills	(V-U1)	18.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	490,504.39

Budget Uses

Expenditure Budget	0002	490,504.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	65,398.50
Direct State Aid	3110	206,243.48
Quality Educator	3111	18,925.87
At Risk Student	3112	2,173.40
Indian Education For All	3113	1,070.88
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	7,013.62
Data For Achievement	3116	1,025.34
State - Guaranteed Tax Base Aid	3120	60,603.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	793.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,526.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	50,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,291.43		
Over-BASE Levy	1110(c)	36,980.90		
District Tax Levy			1110	72,272.33
Total Estimated Revenues to Fund Adopted Budget			0004	490,504.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,512.76
Contingency	0006	2,451.28
Over-Schedule	0011	58,035.96
Fund Balance for Budget	TFS48	20,043.35
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	3,043.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,482.02
State - On-Schedule Transportation Reimbursement	3210	13,482.02
District Tax Levy	1110	54,992.61
District Mills	999	27.22
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,647.41

Budget Uses

Expenditure Budget	0002	103,647.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,647.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,647.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	103,647.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird Yellow Activity Bus	2019	56,450.00	0.00	11,290.00	0.00
2008 White Coach Bus	2018	154,000.00	0.00	30,800.00	0.00
2014 54 Passenger International #3648	2014	28,713.43	7,671.35	5,742.69	0.00
2014 64 Pass. International #2060	2013	46,399.38	9,279.88	9,279.88	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	66,000.00

Budget Uses

Expenditure Budget	0002	66,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,022.99
Operating Reserve	0961	13,200.00
Unreserved Fund Balance Reappropriated	0970	2,822.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	63,177.01
Total Estimated Revenues to Fund Adopted Budget	0004	66,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,630.93

Budget Uses

Expenditure Budget	0002	16,630.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,284.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,284.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	393.93
District Tax Levy	1110	9,953.00
District Mills	999	4.93
Total Estimated Revenues to Fund Adopted Budget	0004	16,630.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-63876883

29 Flexibility Fund

Adopted Budget	0001	16,181.41

Budget Uses

Expenditure Budget	0002	16,181.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,181.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,181.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,181.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-63876883

61 Building Reserve Fund

Adopted Budget		0001	87,825.72

Budget Uses

Expenditure Budget		0002	87,825.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,765.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	67,765.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,916.86
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,143.14	
District Tax Levy		1110	6,143.14
District Mills		999	3.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.04
Total Estimated Revenues to Fund Adopted Budget		0004	87,825.72

Budget Report
FY 2023

33 Musselshell

0608 Melstone H S

Submit ID: 0608-67935988

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	33	845,645

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	N/A	30	645,065
Non-located - 44 Rosebud	N/A	3	200,580

The final budget is approved as set forth in this document.

Certification

District Clerk: Mel Foxwell

(Signature) (Date)

Chairperson, School Trustees: Nate Roskelley

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

33 Musselshell

0608 Melstone H S

Submit ID: 0608-67935988

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	573,305.78	57,542.46	10%	10.04%	32,523.45	495,318.16	45,464.17	53.78
10 Transportation	85,000.00	17,000.00	20%	20.00%	4,247.82	24,988.47	55,763.71	65.94
11 Bus Depreciation Reserve	49,921.27	0.00	N/A	0.00%	49,921.27	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	11,776.49	20%	19.63%	0.00	60,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,490.00	0.00	N/A	0.00%	9,048.97	488.03	9,953.00	11.77
29 Flexibility	12,462.00	0.00	N/A	0.00%	2,462.00	10,000.00	0.00	0.00
61 Building Reserve	57,137.24	0.00	N/A	0.00%	38,947.24	14,552.00	3,638.00	4.30
Total of All Funds	857,316.29	86,318.95			137,150.75	605,346.66	114,818.88	135.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

33 Musselshell

0608 Melstone H S

Submit ID: 0608-67935988

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MELSTONE HS 9-12 33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	261,991.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,102.94
D.	At Risk Student	(I-D)	2,244.51
E.	Indian Education For All	(I-E)	768.24
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	735.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,200.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,677.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,335.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	466,615.07
C.	Maximum Budget Limit	(II-C)	581,338.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,385.58
E.	Adopted Budget	(II-E)	540,000.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	499,920.21
H.	Maximum Budget Limit	(II-H)	620,924.92
I.	Highest Budget Without a Vote	(II-I)	573,305.79
J.	Highest Budget	(II-J)	620,924.92
K.	Highest Voted Amount	(II-K)	47,619.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	573,305.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,330.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		211.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	211.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,523.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,523.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		90,065.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		573,305.78
1.	BASE Budget Limit	(V-A1)	499,920.21	
2.	Over-BASE Budget	(V-A2)	73,385.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		261,991.62
1.	Direct State Aid Paid By State	(V-B1)	261,991.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,102.94
D.	At Risk Student	(V-D)		2,244.51
E.	Indian Education For All	(V-E)		768.24
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		735.57
H.	Special Education Allowable Cost Payment	(V-H)		5,200.23
I.	Remaining Fund Balance Available	(V-I)		32,523.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,955.55
1.	Actual Non-Levy Revenue	(V-J1)	2,955.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		174,169.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	162,090.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,078.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		499,920.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4.	Oil & Gas Revenues	(V-O4)	40,000.00	
	5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.		District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,385.57
Q.		Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		73,385.57

Mill Levies:

R.		District Non-Isolated Mills	(V-R)		0.00
S.		BASE Mills - Elementary	(V-S)		0.00
T.		BASE Mills - High School	(V-T)		14.30
U.		Over-BASE Mills	(V-U)		39.48
	1.	District Property Tax Levy Mills	(V-U1)	39.48	
	2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.		Total General Fund Mills	(V-V)		53.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	573,305.78

Budget Uses

Expenditure Budget	0002	573,305.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,523.45
Direct State Aid	3110	261,991.62
Quality Educator	3111	19,102.94
At Risk Student	3112	2,244.51
Indian Education For All	3113	768.24
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	5,200.23
Data For Achievement	3116	735.57
State - Guaranteed Tax Base Aid	3120	162,090.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	600.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,354.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	40,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,078.60		
Over-BASE Levy	1110(c)	33,385.57		
District Tax Levy			1110	45,464.17
Total Estimated Revenues to Fund Adopted Budget			0004	573,305.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,716.79
Contingency	0006	2,271.68
Over-Schedule	0011	60,011.53
Fund Balance for Budget	TFS48	21,247.82
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	4,247.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,494.23
State - On-Schedule Transportation Reimbursement	3210	12,494.24
District Tax Levy	1110	55,763.71
District Mills	999	65.94
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	49,921.27

Budget Uses

Expenditure Budget	0002	49,921.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,921.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,921.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,921.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Ford Transit Van	2022	32,022.00	0.00	6,404.40	0.00
Bluebird New Activity	2020	56,450.00	0.00	11,290.00	0.00
Expedition	2019	19,997.50	0.00	3,999.50	0.00
2014 54 Passenger International #3648	2014	28,713.43	8,614.04	5,742.69	0.00
2014 64 Pass. International #2060	2013	46,399.38	13,919.82	9,279.88	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,776.49
Operating Reserve	0961	11,776.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	60,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,490.00

Budget Uses

Expenditure Budget	0002	19,490.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,048.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,048.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	488.03
District Tax Levy	1110	9,953.00
District Mills	999	11.77
Total Estimated Revenues to Fund Adopted Budget	0004	19,490.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

33 Musselshell

0608 Melstone H S

Submit ID: 0608-67935988

29 Flexibility Fund

Adopted Budget	0001	12,462.00

Budget Uses

Expenditure Budget	0002	12,462.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,462.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,462.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,462.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

33 Musselshell

0608 Melstone H S

Submit ID: 0608-67935988

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

33 Musselshell

0608 Melstone H S

Submit ID: 0608-67935988

61 Building Reserve Fund

Adopted Budget		0001	57,137.24

Budget Uses

Expenditure Budget		0002	57,137.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	38,947.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	38,947.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,552.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,638.00	
District Tax Levy		1110	3,638.00
District Mills		999	4.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.30
Total Estimated Revenues to Fund Adopted Budget		0004	57,137.24

Budget Report
FY 2023

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-17615846

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	34	N/A	1,636,649

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Ky Hanson

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-17615846

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	276,729.01	27,672.90	10%	10.00%	1,617.54	176,069.53	99,041.94	60.51
10 Transportation	8,581.37	0.00	20%	0.00%	8,581.37	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	6,000.00	20%	17.14%	4,614.36	30,385.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	291.58	0.00	N/A	0.00%	67.10	224.48	0.00	0.00
29 Flexibility	1,395.61	0.00	N/A	0.00%	1,395.61	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	321,997.57	33,672.90			16,275.98	206,679.65	99,041.94	60.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-17615846

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELVILLE K-8 34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	115,476.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,416.00
D.	At Risk Student	(I-D)	1,315.35
E.	Indian Education For All	(I-E)	791.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	757.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,649.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,727.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,268.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	209,358.83
C.	Maximum Budget Limit	(II-C)	260,883.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,778.29
E.	Adopted Budget	(II-E)	256,137.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	229,950.72
H.	Maximum Budget Limit	(II-H)	286,644.55
I.	Highest Budget Without a Vote	(II-I)	276,729.01
J.	Highest Budget	(II-J)	286,644.55
K.	Highest Voted Amount	(II-K)	9,915.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	276,729.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,672.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,617.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,617.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		29,290.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		276,729.01
1.	BASE Budget Limit	(V-A1)	229,950.72	
2.	Over-BASE Budget	(V-A2)	46,778.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		115,476.55
1.	Direct State Aid Paid By State	(V-B1)	115,476.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,416.00
D.	At Risk Student	(V-D)		1,315.35
E.	Indian Education For All	(V-E)		791.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		757.86
H.	Special Education Allowable Cost Payment	(V-H)		6,649.57
I.	Remaining Fund Balance Available	(V-I)		1,617.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		175.44
1.	Actual Non-Levy Revenue	(V-J1)	175.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		92,750.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	40,487.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,263.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		229,950.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,778.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,778.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.58
1.	District Property Tax Levy Mills	(V-U1)	28.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	276,729.01

Budget Uses

Expenditure Budget	0002	276,729.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,617.54
Direct State Aid	3110	115,476.55
Quality Educator	3111	10,416.00
At Risk Student	3112	1,315.35
Indian Education For All	3113	791.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,649.57
Data For Achievement	3116	757.86
State - Guaranteed Tax Base Aid	3120	40,487.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	175.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,263.65		
Over-BASE Levy	1110(c)	46,778.29		
District Tax Levy			1110	99,041.94
Total Estimated Revenues to Fund Adopted Budget			0004	276,729.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	8,581.37

Budget Uses

Expenditure Budget	0002	8,581.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	8,581.37
Fund Balance for Budget	TFS48	8,581.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,581.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,581.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,614.36
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	4,614.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,385.64
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	291.58

Budget Uses

Expenditure Budget	0002	291.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	224.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	291.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-17615846

29 Flexibility Fund

Adopted Budget	0001	1,395.61

Budget Uses

Expenditure Budget	0002	1,395.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,395.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,395.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,395.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-17615846

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

37 Pondera

0684 Miami Elem

Submit ID: 0684-04264739

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	34	N/A	393,119

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Brown

(Signature) (Date)

Chairperson, School Trustees: Don Broesder

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

37 Pondera

0684 Miami Elem

Submit ID: 0684-04264739

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	226,560.74	18,199.78	10%	8.03%	0.00	209,517.90	17,042.84	43.32
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	28,000.00	5,600.00	20%	20.00%	4,061.88	23,938.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	584.11	0.00	N/A	0.00%	368.15	215.96	0.00	0.00
29 Flexibility	8,445.03	0.00	N/A	0.00%	8,445.03	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	263,589.88	23,799.78			12,875.06	233,671.98	17,042.84	43.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

37 Pondera

0684 Miami Elem

Submit ID: 0684-04264739

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MIAMI 1-8 34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	115,476.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	1,583.44
E.	Indian Education For All	(I-E)	791.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	757.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,183.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,727.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,749.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	219,684.98
C.	Maximum Budget Limit	(II-C)	272,542.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,337.76
E.	Adopted Budget	(II-E)	225,022.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	221,222.98
H.	Maximum Budget Limit	(II-H)	275,931.56
I.	Highest Budget Without a Vote	(II-I)	226,560.74
J.	Highest Budget	(II-J)	275,931.56
K.	Highest Voted Amount	(II-K)	49,370.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	226,560.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,199.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,199.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		226,560.74
1.	BASE Budget Limit	(V-A1)	221,222.98	
2.	Over-BASE Budget	(V-A2)	5,337.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		115,476.55
1.	Direct State Aid Paid By State	(V-B1)	115,476.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		1,583.44
E.	Indian Education For All	(V-E)		791.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		757.86
H.	Special Education Allowable Cost Payment	(V-H)		5,183.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		497.29
1.	Actual Non-Levy Revenue	(V-J1)	497.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		93,460.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	81,755.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	11,705.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		221,222.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,337.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,337.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.58
1.	District Property Tax Levy Mills	(V-U1)	13.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	226,560.74

Budget Uses

Expenditure Budget	0002	226,560.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	115,476.55
Quality Educator	3111	3,472.00
At Risk Student	3112	1,583.44
Indian Education For All	3113	791.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,183.98
Data For Achievement	3116	757.86
State - Guaranteed Tax Base Aid	3120	81,755.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	149.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	348.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	11,705.08		
Over-BASE Levy	1110(c)	5,337.76		
District Tax Levy			1110	17,042.84
Total Estimated Revenues to Fund Adopted Budget			0004	226,560.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,661.88
Operating Reserve	0961	5,600.00
Unreserved Fund Balance Reappropriated	0970	4,061.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,938.12
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	584.11

Budget Uses

Expenditure Budget	0002	584.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	215.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	584.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,445.03

Budget Uses

Expenditure Budget	0002	8,445.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,445.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,445.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,445.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

09 Custer

0172 Miles City Elem

Submit ID: 0172-15366208

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 995	N/A	13,994,287

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Robert Wagner

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

09 Custer

0172 Miles City Elem

Submit ID: 0172-15366208

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,545,362.53	739,518.06	10%	9.80%	0.00	5,629,292.70	1,916,069.83	136.91
10 Transportation	81,280.00	16,256.00	20%	20.00%	19,735.15	27,411.73	34,133.12	2.44
11 Bus Depreciation Reserve	180,721.01	0.00	N/A	0.00%	151,484.96	350.00	28,886.05	2.06
13 Tuition	160,000.00		N/A		7,772.31	0.00	152,227.69	10.88
14 Retirement	1,200,000.00	240,000.00	20%	20.00%	208,259.93	991,740.07		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	145,433.65	40,000.00	N/A	27.50%	99,523.36	5,910.29	40,000.00	2.86
29 Flexibility	30,315.22	0.00	N/A	0.00%	30,315.22	0.00	0.00	0.00
61 Building Reserve	509,288.61	0.00	N/A	0.00%	284,288.61	89,082.97	135,917.03	9.72
Total of All Funds	9,852,401.02	1,035,774.06			801,379.54	6,743,787.76	2,307,233.72	164.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

09 Custer

0172 Miles City Elem

Submit ID: 0172-15366208

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MILES CITY K-6	746	*
M1	MILES CITY 7-8	249	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,904,471.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	311,962.67
D.	At Risk Student	(I-D)	43,449.45
E.	Indian Education For All	(I-E)	23,163.60
F.	American Indian Achievement Gap	(I-F)	8,244.00
G.	Data For Achievement	(I-G)	22,178.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	319,332.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	65,700.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,000
B.	BASE Budget Limit	(II-B)	5,954,185.72
C.	Maximum Budget Limit	(II-C)	7,429,119.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,474,933.89
E.	Adopted Budget	(II-E)	7,429,119.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,054,223.15
H.	Maximum Budget Limit	(II-H)	7,545,362.53
I.	Highest Budget Without a Vote	(II-I)	7,545,362.53
J.	Highest Budget	(II-J)	7,545,362.53
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,545,362.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		739,518.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		739,518.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,545,362.53
1.	BASE Budget Limit	(V-A1)	6,054,223.15	
2.	Over-BASE Budget	(V-A2)	1,491,139.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,904,471.46
1.	Direct State Aid Paid By State	(V-B1)	2,904,471.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		311,962.67
D.	At Risk Student	(V-D)		43,449.45
E.	Indian Education For All	(V-E)		23,163.60
F.	American Indian Achievement Gap	(V-F)		8,244.00
G.	Data For Achievement	(V-G)		22,178.55
H.	Special Education Allowable Cost Payment	(V-H)		319,332.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,838.34
1.	Actual Non-Levy Revenue	(V-J1)	1,838.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,419,582.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,994,652.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	424,930.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,054,223.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,491,139.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,491,139.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		106.55
1.	District Property Tax Levy Mills	(V-U1)	106.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		136.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

09 Custer

0172 Miles City Elem

Submit ID: 0172-15366208

01 General Fund

Adopted Budget	0001	7,545,362.53

Budget Uses

Expenditure Budget	0002	7,545,362.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,904,471.46
Quality Educator	3111	311,962.67
At Risk Student	3112	43,449.45
Indian Education For All	3113	23,163.60
American Indian Achievement Gap	3114	8,244.00
State Special Education Allowable Cost Payment to Districts	3115	319,332.63
Data For Achievement	3116	22,178.55
State - Guaranteed Tax Base Aid	3120	1,994,652.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,586.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	251.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	424,930.45		
Over-BASE Levy	1110(c)	1,491,139.38		
District Tax Levy			1110	1,916,069.83
Total Estimated Revenues to Fund Adopted Budget			0004	7,545,362.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	81,280.00

Budget Uses

Expenditure Budget	0002	81,280.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,919.75
Contingency	0006	2,491.98
Over-Schedule	0011	53,868.27
Fund Balance for Budget	TFS48	35,991.15
Operating Reserve	0961	16,256.00
Unreserved Fund Balance Reappropriated	0970	19,735.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,705.86
State - On-Schedule Transportation Reimbursement	3210	13,705.87
District Tax Levy	1110	34,133.12
District Mills	999	2.44
Total Estimated Revenues to Fund Adopted Budget	0004	81,280.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0172 Miles City Elem

Submit ID: 0172-15366208

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,721.01

Budget Uses

Expenditure Budget	0002	180,721.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,484.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,484.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,886.05
District Mills	999	2.06
Total Estimated Revenues to Fund Adopted Budget	0004	180,721.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTEGRATED CE S BUS	2021	80,730.26	16,146.05	16,146.05	16,146.05
ACT. BUS 2006 MCI	2017	55,500.00	55,500.00	11,100.00	11,100.00
2015 THOMAS BUILT BUS	2016	8,200.00	9,840.00	1,640.00	1,640.00
ACT. BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	24,000.00	36,000.00	N/A	NA
BUS - 1995 INTL.	2002	21,000.00	31,500.00	N/A	NA
Bus D-1988 MCI	1998	15,000.00	22,500.00	N/A	NA
Total					28,886.05

13 Tuition Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,772.31
Unreserved Fund Balance Reappropriated	0970	7,772.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	152,227.69
District Mills	999	10.88
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,200,000.00

Budget Uses

Expenditure Budget	0002	1,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	448,259.93
Operating Reserve	0961	240,000.00
Unreserved Fund Balance Reappropriated	0970	208,259.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	991,740.07
Total Estimated Revenues to Fund Adopted Budget	0004	1,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	145,433.65

Budget Uses

Expenditure Budget	0002	145,433.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,523.36
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	99,523.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,910.29
District Tax Levy	1110	40,000.00
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	145,433.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	30,315.22

Budget Uses

Expenditure Budget	0002	30,315.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,315.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,315.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,315.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0172 Miles City Elem

Submit ID: 0172-15366208

61 Building Reserve Fund

Adopted Budget	0001	509,288.61

Budget Uses

Expenditure Budget	0002	509,288.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	284,288.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,288.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	89,082.97
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	35,917.03		
District Tax Levy			1110	135,917.03
District Mills			999	9.72
Building Reserve Voted Mills			0134	7.15
Building Reserve Permissive Mills			0135	2.57
Total Estimated Revenues to Fund Adopted Budget			0004	509,288.61

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	1,000,000.00	10	612	100,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2023

32 Missoula

0583 Missoula Elem

Submit ID: 0583-70777259

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,582	N/A	145,702,794

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0583 Missoula Elem

Submit ID: 0583-70777259

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	42,151,020.16	1,808,257.79	10%	4.29%	0.00	29,252,511.89	12,898,508.27	88.51
10 Transportation	5,030,480.00	320,351.33	20%	6.37%	0.32	450,000.00	4,580,479.68	31.44
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,192,534.00		N/A		24,534.12	2,039.88	1,165,960.00	8.00
14 Retirement	5,976,470.00	1,000,000.00	20%	16.73%	134,444.77	5,842,025.23		
17 Adult Education	178,078.00	62,327.30	35%	35.00%	78,048.32	4,000.00	96,029.68	0.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,109,637.00	5,405.34	N/A	0.49%	226,779.47	32,857.53	850,000.00	5.83
29 Flexibility	54,872.59	0.00	N/A	0.00%	6,516.61	48,355.98	0.00	0.00
61 Building Reserve	2,045,291.56	0.00	N/A	0.00%	1,411,920.02	266,978.54	366,393.00	2.51
Total of All Funds	57,738,383.31	3,196,341.76			1,882,243.63	35,898,769.05	19,957,370.63	136.95

50 Debt Service **Tax Jurisdiction**								
BE	6,425,700.00	0.00	20-9-438	0.00%	352,139.53	0.00	6,073,560.47	41.68

Budget Report
FY 2023

32 Missoula

0583 Missoula Elem

Submit ID: 0583-70777259

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MISSOULA K-6	4,360 *
M1	MISSOULA 7-8	1,222 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,619,371.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,657,845.28
D.	At Risk Student	(I-D)	196,891.28
E.	Indian Education For All	(I-E)	129,948.96
F.	American Indian Achievement Gap	(I-F)	83,356.00
G.	Data For Achievement	(I-G)	124,422.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,507,945.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	294,357.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,626
B.	BASE Budget Limit	(II-B)	33,123,128.66
C.	Maximum Budget Limit	(II-C)	41,501,201.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,188,509.58
E.	Adopted Budget	(II-E)	41,341,638.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	33,657,719.90
H.	Maximum Budget Limit	(II-H)	42,151,020.16
I.	Highest Budget Without a Vote	(II-I)	41,856,230.16
J.	Highest Budget	(II-J)	42,151,020.16
K.	Highest Voted Amount	(II-K)	294,790.00
L.	Amount Approved on Ballot by Voters	(II-L)	294,790.00
M.	Adopted Budget	(II-M)	42,151,020.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,808,257.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,808,257.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		42,151,020.16
1.	BASE Budget Limit	(V-A1)	33,657,719.90	
2.	Over-BASE Budget	(V-A2)	8,493,300.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,619,371.26
1.	Direct State Aid Paid By State	(V-B1)	15,619,371.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,657,845.28
D.	At Risk Student	(V-D)		196,891.28
E.	Indian Education For All	(V-E)		129,948.96
F.	American Indian Achievement Gap	(V-F)		83,356.00
G.	Data For Achievement	(V-G)		124,422.78
H.	Special Education Allowable Cost Payment	(V-H)		2,507,945.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,656.69
1.	Actual Non-Levy Revenue	(V-J1)	6,656.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,331,282.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,916,073.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,415,208.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		33,657,719.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,000.68
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	10,000.68	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,483,299.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,493,300.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		58.22
	1. District Property Tax Levy Mills	(V-U1)	58.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

0583 Missoula Elem

Submit ID: 0583-70777259

01 General Fund

Adopted Budget	0001	42,151,020.16

Budget Uses

Expenditure Budget	0002	42,151,020.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	15,619,371.26
Quality Educator	3111	1,657,845.28
At Risk Student	3112	196,891.28
Indian Education For All	3113	129,948.96
American Indian Achievement Gap	3114	83,356.00
State Special Education Allowable Cost Payment to Districts	3115	2,507,945.43
Data For Achievement	3116	124,422.78
State - Guaranteed Tax Base Aid	3120	8,916,073.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,656.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	10,000.68
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,415,208.69		
Over-BASE Levy	1110(c)	8,483,299.58		
District Tax Levy			1110	12,898,508.27
Total Estimated Revenues to Fund Adopted Budget			0004	42,151,020.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	5,030,480.00

Budget Uses

Expenditure Budget	0002	5,030,480.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	430,000.00
Contingency	0006	20,000.00
Over-Schedule	0011	4,580,480.00
Fund Balance for Budget	TFS48	320,351.65
Operating Reserve	0961	320,351.33
Unreserved Fund Balance Reappropriated	0970	0.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	225,000.00
State - On-Schedule Transportation Reimbursement	3210	225,000.00
District Tax Levy	1110	4,580,479.68
District Mills	999	31.44
Total Estimated Revenues to Fund Adopted Budget	0004	5,030,480.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,192,534.00

Budget Uses

Expenditure Budget	0002	1,192,534.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,534.12
Unreserved Fund Balance Reappropriated	0970	24,534.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,039.88
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,165,960.00
District Mills	999	8.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,192,534.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	5,976,470.00

Budget Uses

Expenditure Budget	0002	5,976,470.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,134,444.77
Operating Reserve	0961	1,000,000.00
Unreserved Fund Balance Reappropriated	0970	134,444.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,842,025.23
Total Estimated Revenues to Fund Adopted Budget	0004	5,976,470.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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17 Adult Education Fund

Adopted Budget	0001	178,078.00

Budget Uses

Expenditure Budget	0002	178,078.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,375.62
Operating Reserve	0961	62,327.30
Unreserved Fund Balance Reappropriated	0970	78,048.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,500.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	96,029.68
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	178,078.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,109,637.00

Budget Uses

Expenditure Budget	0002	1,109,637.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	232,184.81
Operating Reserve	0961	5,405.34
Unreserved Fund Balance Reappropriated	0970	226,779.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	32,857.53
District Tax Levy	1110	850,000.00
District Mills	999	5.83
Total Estimated Revenues to Fund Adopted Budget	0004	1,109,637.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	54,872.59

Budget Uses

Expenditure Budget	0002	54,872.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,516.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,516.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	48,355.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,872.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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50 Debt Service Fund

BE

Taxable Value		145,702,794.00
Adopted Budget	0001	6,425,700.00

Budget Uses

Expenditure Budget	0002	6,425,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	352,139.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	352,139.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,073,560.47
Jurisdiction Mills	999	41.68
Total Estimated Revenues to Fund Adopted Budget	0004	6,425,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/03/2016	06/30/2036	51,640,000.00	37,245,000.00	2,260,000.00	1,443,500.00	350.00
Elementary Bond	09/01/2017	06/30/2037	36,360,000.00	28,665,000.00	1,450,000.00	1,263,500.00	350.00
Total Bond Requirements							6,417,700.00

SIDs

Issue Type	Amount
Elementary	8,000.00
Total SID Requirements	8,000.00

Total Debt Service Requirements	0002	6,425,700.00

Budget Report
FY 2023

32 Missoula

0583 Missoula Elem

Submit ID: 0583-70777259

61 Building Reserve Fund

Adopted Budget		0001	2,045,291.56

Budget Uses

Expenditure Budget		0002	2,045,291.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,411,920.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,411,920.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	266,978.54
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	366,393.00	
District Tax Levy		1110	366,393.00
District Mills		999	2.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.51
Total Estimated Revenues to Fund Adopted Budget		0004	2,045,291.56

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,944	261,801,699

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 32 Missoula	N/A	3,939	261,143,554
Non-located - 24 Lake	N/A	5	658,145

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	33,410,119.72	1,543,232.03	10%	4.62%	0.00	22,344,107.79	11,066,011.93	42.27
10 Transportation	2,689,573.00	300,000.00	20%	11.15%	75,729.93	470,000.00	2,143,843.07	8.19
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	658,166.00		N/A		18,617.42	0.00	639,548.58	2.44
14 Retirement	4,745,682.00	825,000.00	20%	17.38%	190,687.97	4,554,994.03		
17 Adult Education	983,115.00	213,778.55	35%	21.75%	150,000.00	336,000.00	497,115.00	1.90
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,642,909.06	0.00	N/A	0.00%	866,586.15	26,322.91	750,000.00	2.86
29 Flexibility	301,351.48	0.00	N/A	0.00%	89,441.68	211,909.80	0.00	0.00
61 Building Reserve	2,152,007.62	0.00	N/A	0.00%	1,728,046.34	127,087.28	296,874.00	1.13
Total of All Funds	46,582,923.88	2,882,010.58			3,119,109.49	28,070,421.81	15,393,392.58	58.79

50 Debt Service **Tax Jurisdiction**								
BH2016	5,102,000.00	0.00	20-9-438	0.00%	286,646.27	0.00	4,815,353.73	18.39

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	MISSOULA CO HS 9-12	3,843
H2	SEELEY SWAN HS 9-12	101

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	13,425,588.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,109,467.18
D.	At Risk Student	(I-D)	100,975.52
E.	Indian Education For All	(I-E)	91,816.32
F.	American Indian Achievement Gap	(I-F)	58,853.00
G.	Data For Achievement	(I-G)	87,911.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	963,111.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	377,608.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,723
B.	BASE Budget Limit	(II-B)	25,063,329.65
C.	Maximum Budget Limit	(II-C)	31,261,185.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,151,245.72
E.	Adopted Budget	(II-E)	31,244,575.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	26,825,278.19
H.	Maximum Budget Limit	(II-H)	33,410,119.72
I.	Highest Budget Without a Vote	(II-I)	32,884,157.72
J.	Highest Budget	(II-J)	33,410,119.72
K.	Highest Voted Amount	(II-K)	525,962.00
L.	Amount Approved on Ballot by Voters	(II-L)	525,962.00
M.	Adopted Budget	(II-M)	33,410,119.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,543,232.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,543,232.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		33,410,119.72
1.	BASE Budget Limit	(V-A1)	26,825,278.19	
2.	Over-BASE Budget	(V-A2)	6,584,841.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		13,425,588.00
1.	Direct State Aid Paid By State	(V-B1)	13,425,588.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,109,467.18
D.	At Risk Student	(V-D)		100,975.52
E.	Indian Education For All	(V-E)		91,816.32
F.	American Indian Achievement Gap	(V-F)		58,853.00
G.	Data For Achievement	(V-G)		87,911.76
H.	Special Education Allowable Cost Payment	(V-H)		963,111.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,078.27
1.	Actual Non-Levy Revenue	(V-J1)	4,078.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		10,983,476.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,487,305.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,496,170.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		26,825,278.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,000.58
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	15,000.58	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,569,840.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,584,841.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.18
U.	Over-BASE Mills	(V-U)		25.09
1.	District Property Tax Levy Mills	(V-U1)	25.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

01 General Fund

Adopted Budget	0001	33,410,119.72

Budget Uses

Expenditure Budget	0002	33,410,119.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	13,425,588.00
Quality Educator	3111	1,109,467.18
At Risk Student	3112	100,975.52
Indian Education For All	3113	91,816.32
American Indian Achievement Gap	3114	58,853.00
State Special Education Allowable Cost Payment to Districts	3115	963,111.72
Data For Achievement	3116	87,911.76
State - Guaranteed Tax Base Aid	3120	6,487,305.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,078.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	15,000.58
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,496,170.98		
Over-BASE Levy	1110(c)	6,569,840.95		
District Tax Levy			1110	11,066,011.93
Total Estimated Revenues to Fund Adopted Budget			0004	33,410,119.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,689,573.00

Budget Uses

Expenditure Budget	0002	2,689,573.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	450,000.00
Contingency	0006	20,000.00
Over-Schedule	0011	2,219,573.00
Fund Balance for Budget	TFS48	375,729.93
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	75,729.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	235,000.00
State - On-Schedule Transportation Reimbursement	3210	235,000.00
District Tax Levy	1110	2,143,843.07
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	2,689,573.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

13 Tuition Fund

Adopted Budget	0001	658,166.00

Budget Uses

Expenditure Budget	0002	658,166.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,617.42
Unreserved Fund Balance Reappropriated	0970	18,617.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	639,548.58
District Mills	999	2.44
Total Estimated Revenues to Fund Adopted Budget	0004	658,166.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

14 Retirement Fund

Adopted Budget	0001	4,745,682.00

Budget Uses

Expenditure Budget	0002	4,745,682.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,015,687.97
Operating Reserve	0961	825,000.00
Unreserved Fund Balance Reappropriated	0970	190,687.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,554,994.03
Total Estimated Revenues to Fund Adopted Budget	0004	4,745,682.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

17 Adult Education Fund

Adopted Budget	0001	983,115.00

Budget Uses

Expenditure Budget	0002	983,115.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	363,778.55
Operating Reserve	0961	213,778.55
Unreserved Fund Balance Reappropriated	0970	150,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	330,000.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	497,115.00
District Mills	999	1.90
Total Estimated Revenues to Fund Adopted Budget	0004	983,115.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

28 Technology Fund

Adopted Budget	0001	1,642,909.06

Budget Uses

Expenditure Budget	0002	1,642,909.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	866,586.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	866,586.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	135.38
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	26,187.53
District Tax Levy	1110	750,000.00
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	1,642,909.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

29 Flexibility Fund

Adopted Budget	0001	301,351.48

Budget Uses

Expenditure Budget	0002	301,351.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,441.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,441.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	211,909.80
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	301,351.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

50 Debt Service Fund

BH2016

Taxable Value		261,801,699.00
Adopted Budget	0001	5,102,000.00

Budget Uses

Expenditure Budget	0002	5,102,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286,646.27
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286,646.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,815,353.73
Jurisdiction Mills	999	18.39
Total Estimated Revenues to Fund Adopted Budget	0004	5,102,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	03/03/2016	06/30/2036	22,785,000.00	16,285,000.00	1,000,000.00	601,750.00	350.00
High School Bond	09/01/2017	06/30/2037	47,215,000.00	37,020,000.00	1,925,000.00	1,569,550.00	350.00
Total Bond Requirements							5,097,000.00

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	5,102,000.00

Budget Report
FY 2023

32 Missoula

0584 Missoula H S

Submit ID: 0584-68030069

61 Building Reserve Fund

Adopted Budget		0001	2,152,007.62

Budget Uses

Expenditure Budget		0002	2,152,007.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,728,046.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,728,046.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	127,087.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	296,874.00	
District Tax Levy		1110	296,874.00
District Mills		999	1.13
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.13
Total Estimated Revenues to Fund Adopted Budget		0004	2,152,007.62

Budget Report
FY 2023

48 Stillwater

0852 Molt Elem

Submit ID: 0852-22670460

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	1,060,396

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	0	N/A	696,475
Non-located - 56 Yellowstone	0	N/A	363,921

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Karls

(Signature) (Date)

Chairperson, School Trustees: Raymond Karls

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0852 Molt Elem

Submit ID: 0852-22670460

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	62,393.72	0.00	N/A	0.00%	62,393.72	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	62,393.72	0.00			62,393.72	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0852 Molt Elem

Submit ID: 0852-22670460

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOLT K-8 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	62,393.72

Budget Uses

Expenditure Budget	0002	62,393.72
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	62,393.72
Fund Balance for Budget	TFS48	62,393.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,393.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,393.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	687	N/A	24,270,318

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kris Ortmeier

(Signature) (Date)

Chairperson, School Trustees: Amy Free

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,357,795.33	462,295.34	10%	10.61%	0.00	3,185,300.11	1,172,495.22	48.31
10 Transportation	407,324.00	81,464.80	20%	20.00%	76,002.85	32,670.00	298,651.15	12.31
11 Bus Depreciation Reserve	441,301.25	0.00	N/A	0.00%	441,301.25	0.00	0.00	0.00
13 Tuition	5,552.04		N/A		5,552.04	0.00	0.00	0.00
14 Retirement	741,613.00	148,322.60	20%	20.00%	227,955.62	513,657.38		
17 Adult Education	22,340.00	7,819.00	35%	35.00%	6,652.41	0.00	15,687.59	0.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	985,444.61	0.00	N/A	0.00%	881,575.43	3,869.18	100,000.00	4.12
29 Flexibility	349,768.63	0.00	N/A	0.00%	349,768.63	0.00	0.00	0.00
61 Building Reserve	894,955.54	0.00	N/A	0.00%	829,955.54	0.00	65,000.00	2.68
Total of All Funds	8,206,094.40	699,901.74			2,818,763.77	3,735,496.67	1,651,833.96	68.07

50 Debt Service Tax Jurisdiction								
27A	1,470,288.34	289,217.03	20-9-438	19.67%	0.00	175,000.00	1,295,288.34	53.37

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONFORTON K-6	550
M1	MONFORTON 7-8	137

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,007,380.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	172,384.80
D.	At Risk Student	(I-D)	3,498.93
E.	Indian Education For All	(I-E)	15,993.36
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	15,313.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	104,746.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	34,913.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,786.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	642
B.	BASE Budget Limit	(II-B)	3,615,776.45
C.	Maximum Budget Limit	(II-C)	4,481,051.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	394,389.03
E.	Adopted Budget	(II-E)	4,010,165.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,963,406.30
H.	Maximum Budget Limit	(II-H)	4,910,444.38
I.	Highest Budget Without a Vote	(II-I)	4,357,795.33
J.	Highest Budget	(II-J)	4,910,444.38
K.	Highest Voted Amount	(II-K)	552,649.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,357,795.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		435,779.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		26,515.81
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	26,515.81	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		462,295.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,357,795.33
1.	BASE Budget Limit	(V-A1)	3,963,406.30	
2.	Over-BASE Budget	(V-A2)	394,389.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,007,380.89
1.	Direct State Aid Paid By State	(V-B1)	2,007,380.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		172,384.80
D.	At Risk Student	(V-D)		3,498.93
E.	Indian Education For All	(V-E)		15,993.36
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		15,313.23
H.	Special Education Allowable Cost Payment	(V-H)		104,746.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,245.85
1.	Actual Non-Levy Revenue	(V-J1)	4,245.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,636,865.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	858,759.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	778,106.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,963,406.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		394,389.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		394,389.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.25
1.	District Property Tax Levy Mills	(V-U1)	16.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

01 General Fund

Adopted Budget	0001	4,357,795.33

Budget Uses

Expenditure Budget	0002	4,357,795.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,007,380.89
Quality Educator	3111	172,384.80
At Risk Student	3112	3,498.93
Indian Education For All	3113	15,993.36
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	104,746.89
Data For Achievement	3116	15,313.23
State - Guaranteed Tax Base Aid	3120	858,759.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,245.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	778,106.19		
Over-BASE Levy	1110(c)	394,389.03		
District Tax Levy			1110	1,172,495.22
Total Estimated Revenues to Fund Adopted Budget			0004	4,357,795.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	407,324.00

Budget Uses

Expenditure Budget	0002	407,324.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,700.00
Contingency	0006	2,970.00
Over-Schedule	0011	374,654.00
Fund Balance for Budget	TFS48	157,467.65
Operating Reserve	0961	81,464.80
Unreserved Fund Balance Reappropriated	0970	76,002.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,335.00
State - On-Schedule Transportation Reimbursement	3210	16,335.00
District Tax Levy	1110	298,651.15
District Mills	999	12.31
Total Estimated Revenues to Fund Adopted Budget	0004	407,324.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	441,301.25

Budget Uses

Expenditure Budget	0002	441,301.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,301.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,301.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	441,301.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 2069	2013	119,949.85	179,924.78	N/A	NA
Radio 2-Way Bus 2069	2013	1,100.00	1,650.00	N/A	NA
Bus, BA309676	2010	94,484.55	141,726.83	N/A	NA
Bus, BB309702	2010	103,592.58	155,388.87	N/A	NA
Radio 2-Way Bus BA309676	2010	1,111.16	1,666.74	N/A	NA
Radio 2-Way Bus BB309702	2010	1,111.16	1,666.74	N/A	NA
BUS 6952	2001	61,500.00	92,250.00	N/A	NA
Bus B4470	1995	58,000.00	87,000.00	N/A	NA
Total					0.00

Budget Report
FY 2023
16 Gallatin
0363 Monforton Elem

Submit ID: 0363-01348957

13 Tuition Fund

Adopted Budget	0001	5,552.04

Budget Uses

Expenditure Budget	0002	5,552.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,552.04
Unreserved Fund Balance Reappropriated	0970	5,552.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,552.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	741,613.00

Budget Uses

Expenditure Budget	0002	741,613.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	376,278.22
Operating Reserve	0961	148,322.60
Unreserved Fund Balance Reappropriated	0970	227,955.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	513,657.38
Total Estimated Revenues to Fund Adopted Budget	0004	741,613.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,340.00

Budget Uses

Expenditure Budget	0002	22,340.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,471.41
Operating Reserve	0961	7,819.00
Unreserved Fund Balance Reappropriated	0970	6,652.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,687.59
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	22,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	985,444.61

Budget Uses

Expenditure Budget	0002	985,444.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	881,575.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	881,575.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,869.18
District Tax Levy	1110	100,000.00
District Mills	999	4.12
Total Estimated Revenues to Fund Adopted Budget	0004	985,444.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

29 Flexibility Fund

Adopted Budget	0001	349,768.63

Budget Uses

Expenditure Budget	0002	349,768.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	349,768.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	349,768.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	349,768.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

50 Debt Service Fund

27A

Taxable Value		24,270,318.00
Adopted Budget	0001	1,470,288.34

Budget Uses

Expenditure Budget	0002	1,247,101.34
Add To Fund Balance	0003	223,187.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,855,880.03
Fund Balance In Sinking Fund	0960	2,566,663.00
Operating Reserve	0961	289,217.03
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	175,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,295,288.34
Jurisdiction Mills	999	53.37
Total Estimated Revenues to Fund Adopted Budget	0004	1,470,288.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/08/2011	06/15/2026	3,500,000.00	708,041.94	233,333.00	14,700.00	400.00
Elementary Bond	12/18/2013	06/15/2034	2,600,000.00	1,872,566.66	127,433.34	83,950.00	585.00
Elementary Bond	12/17/2015	06/15/2036	7,100,000.00	5,270,000.00	305,000.00	223,000.00	400.00
Elementary Bond	05/23/2018	06/15/2038	3,500,000.00	2,845,000.00	140,000.00	117,900.00	400.00
Total Bond Requirements							1,247,101.34

Total Debt Service Requirements	0002	1,247,101.34

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

61 Building Reserve Fund

Adopted Budget	0001	894,955.54

Budget Uses

Expenditure Budget	0002	894,955.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	829,955.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	829,955.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	65,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	65,000.00
District Mills		999	2.68
Building Reserve Voted Mills		0134	2.68
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	894,955.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	150,000.00	10	612	105,000.00	15,000.00	15,000.00
05/03/2016	150,000.00	10	612	90,000.00	15,000.00	15,000.00
05/02/2017	150,000.00	10	612	75,000.00	15,000.00	15,000.00
05/07/2019	200,000.00	10	612	60,000.00	20,000.00	20,000.00
Total						65,000.00

Budget Report
FY 2023

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-01348957

Budget Report
FY 2023

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-60732379

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 501	N/A	9,807,249

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Smith

(Signature) (Date)

Chairperson, School Trustees: Cole Mosby

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

Submit ID: 0460-60732379

0460 Montana City Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,702,768.41	187,027.99	10%	5.05%	0.00	2,674,844.19	1,027,924.22	104.80
10 Transportation	197,130.40	33,938.25	20%	17.22%	0.00	25,304.40	171,826.00	17.52
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	65,206.68		N/A		13,029.79	0.00	52,176.89	5.32
14 Retirement	504,060.00	100,812.00	20%	20.00%	3,106.04	500,953.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	108,027.51	0.00	N/A	0.00%	15,127.15	2,900.36	90,000.00	9.18
29 Flexibility	47,200.51	0.00	N/A	0.00%	31,100.51	16,100.00	0.00	0.00
61 Building Reserve	165,575.65	0.00	N/A	0.00%	95,245.65	45,330.00	25,000.00	2.55
Total of All Funds	4,789,969.16	321,778.24			157,609.14	3,265,432.91	1,366,927.11	139.37

50 Debt Service								
Tax Jurisdiction								
27 & 27b	380,125.00	130,356.63	20-9-438	34.29%	0.00	0.00	380,125.00	38.76

Budget Report
FY 2023

22 Jefferson

Submit ID: 0460-60732379

0460 Montana City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONTANA CITY K-6	372 *
M1	MONTANA CITY 7-8	129 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,503,304.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	139,921.60
D.	At Risk Student	(I-D)	2,085.84
E.	Indian Education For All	(I-E)	11,663.28
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	11,167.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,947.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,647.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	30,746.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	503
B.	BASE Budget Limit	(II-B)	2,908,818.56
C.	Maximum Budget Limit	(II-C)	3,627,759.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	738,164.09
E.	Adopted Budget	(II-E)	3,646,982.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,970,991.66
H.	Maximum Budget Limit	(II-H)	3,702,768.41
I.	Highest Budget Without a Vote	(II-I)	3,702,768.41
J.	Highest Budget	(II-J)	3,702,768.41
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,702,768.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		187,027.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,027.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,702,768.41
1.	BASE Budget Limit	(V-A1)	2,970,991.66	
2.	Over-BASE Budget	(V-A2)	731,776.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,503,304.27
1.	Direct State Aid Paid By State	(V-B1)	1,503,304.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		139,921.60
D.	At Risk Student	(V-D)		2,085.84
E.	Indian Education For All	(V-E)		11,663.28
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		11,167.29
H.	Special Education Allowable Cost Payment	(V-H)		73,947.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,549.68
1.	Actual Non-Levy Revenue	(V-J1)	2,549.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,224,061.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	927,914.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	296,147.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,970,991.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		731,776.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		731,776.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		74.62
1.	District Property Tax Levy Mills	(V-U1)	74.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,702,768.41

Budget Uses

Expenditure Budget	0002	3,702,768.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,503,304.27
Quality Educator	3111	139,921.60
At Risk Student	3112	2,085.84
Indian Education For All	3113	11,663.28
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	73,947.95
Data For Achievement	3116	11,167.29
State - Guaranteed Tax Base Aid	3120	927,914.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,549.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	296,147.47		
Over-BASE Levy	1110(c)	731,776.75		
District Tax Levy			1110	1,027,924.22
Total Estimated Revenues to Fund Adopted Budget			0004	3,702,768.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	197,130.40

Budget Uses

Expenditure Budget	0002	197,130.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,004.00
Contingency	0006	2,300.40
Over-Schedule	0011	171,826.00
Fund Balance for Budget	TFS48	33,938.25
Operating Reserve	0961	33,938.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,652.20
State - On-Schedule Transportation Reimbursement	3210	12,652.20
District Tax Levy	1110	171,826.00
District Mills	999	17.52
Total Estimated Revenues to Fund Adopted Budget	0004	197,130.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	65,206.68

Budget Uses

Expenditure Budget	0002	65,206.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,029.79
Unreserved Fund Balance Reappropriated	0970	13,029.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,176.89
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	65,206.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-60732379

14 Retirement Fund

Adopted Budget	0001	504,060.00

Budget Uses

Expenditure Budget	0002	504,060.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,918.04
Operating Reserve	0961	100,812.00
Unreserved Fund Balance Reappropriated	0970	3,106.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	500,953.96
Total Estimated Revenues to Fund Adopted Budget	0004	504,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	108,027.51

Budget Uses

Expenditure Budget	0002	108,027.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,127.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,127.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,900.36
District Tax Levy	1110	90,000.00
District Mills	999	9.18
Total Estimated Revenues to Fund Adopted Budget	0004	108,027.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	47,200.51

Budget Uses

Expenditure Budget	0002	47,200.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,100.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,100.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	16,100.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,200.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
22 Jefferson

Submit ID: 0460-60732379

0460 Montana City Elem

50 Debt Service Fund
27 & 27b

Taxable Value		9,807,249.00
Adopted Budget	0001	380,125.00

Budget Uses

Expenditure Budget	0002	380,125.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,356.63
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	130,356.63
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	380,125.00
Jurisdiction Mills	999	38.76
Total Estimated Revenues to Fund Adopted Budget	0004	380,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/07/2013	06/30/2033	5,750,000.00	3,245,000.00	280,000.00	99,775.00	350.00
Total Bond Requirements							380,125.00
Total Debt Service Requirements						0002	380,125.00

Budget Report
FY 2023

22 Jefferson

Submit ID: 0460-60732379

0460 Montana City Elem

61 Building Reserve Fund

Adopted Budget		0001	165,575.65

Budget Uses

Expenditure Budget		0002	165,575.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,245.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	95,245.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,330.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.55
Total Estimated Revenues to Fund Adopted Budget		0004	165,575.65

Budget Report
FY 2023

14 Fergus

0273 Moore Elem

Submit ID: 0273-28661696

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 52	N/A	19,052,727

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 14 Fergus	52	N/A	19,052,727

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Barta

(Signature) (Date)

Chairperson, School Trustees: Dan Horan

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0273 Moore Elem

Submit ID: 0273-28661696

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	681,526.85	68,152.69	10%	10.00%	20,080.45	274,520.82	386,925.58	20.30
10 Transportation	50,000.00	10,000.00	20%	20.00%	5,760.06	10,778.38	33,461.56	1.76
11 Bus Depreciation Reserve	213,304.17	0.00	N/A	0.00%	194,930.07	0.00	18,374.10	0.96
13 Tuition	6,777.32		N/A		6,777.32	0.00	0.00	0.00
14 Retirement	90,000.00	18,000.00	20%	20.00%	3,685.06	86,314.94		
17 Adult Education	1,322.28	0.00	35%	0.00%	1,322.28	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,364.51	0.00	N/A	0.00%	6,215.27	427.18	8,722.06	0.46
29 Flexibility	8,216.24	0.00	N/A	0.00%	8,216.24	0.00	0.00	0.00
61 Building Reserve	102,239.44	0.00	N/A	0.00%	81,739.44	3,127.12	17,372.88	0.91
Total of All Funds	1,168,750.81	96,152.69			328,726.19	375,168.44	464,856.18	24.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

0273 Moore Elem

Submit ID: 0273-28661696

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MOORE K-6	41 *
M1	MOORE 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	221,465.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,817.86
D.	At Risk Student	(I-D)	2,110.34
E.	Indian Education For All	(I-E)	1,210.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,159.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,775.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,591.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	50
B.	BASE Budget Limit	(II-B)	421,081.87
C.	Maximum Budget Limit	(II-C)	521,627.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	249,564.28
E.	Adopted Budget	(II-E)	670,646.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	437,579.73
H.	Maximum Budget Limit	(II-H)	542,890.10
I.	Highest Budget Without a Vote	(II-I)	681,526.85
J.	Highest Budget	(II-J)	681,526.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	681,526.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		68,152.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,080.45
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,080.45	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,233.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		681,526.85
1.	BASE Budget Limit	(V-A1)	437,579.73	
2.	Over-BASE Budget	(V-A2)	243,947.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		221,465.48
1.	Direct State Aid Paid By State	(V-B1)	221,465.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,817.86
D.	At Risk Student	(V-D)		2,110.34
E.	Indian Education For All	(V-E)		1,210.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,159.08
H.	Special Education Allowable Cost Payment	(V-H)		7,775.97
I.	Remaining Fund Balance Available	(V-I)		20,080.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,981.53
1.	Actual Non-Levy Revenue	(V-J1)	15,981.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		142,978.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	142,978.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		437,579.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		243,947.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		243,947.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.80
1.	District Property Tax Levy Mills	(V-U1)	12.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	681,526.85

Budget Uses

Expenditure Budget	0002	681,526.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,080.45
Direct State Aid	3110	221,465.48
Quality Educator	3111	24,817.86
At Risk Student	3112	2,110.34
Indian Education For All	3113	1,210.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,775.97
Data For Achievement	3116	1,159.08
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	310.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	15,670.60
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	142,978.46		
Over-BASE Levy	1110(c)	243,947.12		
District Tax Levy			1110	386,925.58
Total Estimated Revenues to Fund Adopted Budget			0004	681,526.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,798.53
Contingency	0006	979.85
Over-Schedule	0011	39,221.62
Fund Balance for Budget	TFS48	15,760.06
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	5,760.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,389.19
State - On-Schedule Transportation Reimbursement	3210	5,389.19
District Tax Levy	1110	33,461.56
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0273 Moore Elem

Submit ID: 0273-28661696

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	213,304.17

Budget Uses

Expenditure Budget	0002	213,304.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,930.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,930.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	18,374.10
District Mills	999	0.96
Total Estimated Revenues to Fund Adopted Budget	0004	213,304.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	5,000.00	9,400.00	5,000.00
2022 Blue Bird Bus	2021	58,500.00	5,000.00	11,700.00	5,000.00
2017 Ford Expedition	2019	5,923.00	2,961.50	1,184.60	1,184.60
2014 Ford Expedition	2018	8,447.50	3,379.00	1,689.50	1,689.50
Bus #3 BlueBird	2018	36,500.00	16,950.00	7,300.00	5,000.00
Bus #2	2016	26,625.00	23,650.00	5,325.00	500.00
Cruiser TCT	2015	13,887.50	18,164.50	2,777.50	0.00
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					18,374.10

13 Tuition Fund

Adopted Budget	0001	6,777.32

Budget Uses

Expenditure Budget	0002	6,777.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,777.32
Unreserved Fund Balance Reappropriated	0970	6,777.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,777.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,685.06
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	3,685.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	86,314.94
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,322.28

Budget Uses

Expenditure Budget	0002	1,322.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,322.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,322.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,322.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,364.51

Budget Uses

Expenditure Budget	0002	15,364.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,215.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,215.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	427.18
District Tax Levy	1110	8,722.06
District Mills	999	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	15,364.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0273 Moore Elem

Submit ID: 0273-28661696

29 Flexibility Fund

Adopted Budget	0001	8,216.24

Budget Uses

Expenditure Budget	0002	8,216.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,216.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,216.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,216.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0273 Moore Elem

Submit ID: 0273-28661696

61 Building Reserve Fund

Adopted Budget		0001	102,239.44
Budget Uses			
Expenditure Budget		0002	102,239.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,739.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,739.44
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,127.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,372.88	
District Tax Levy		1110	17,372.88
District Mills		999	0.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.91
Total Estimated Revenues to Fund Adopted Budget		0004	102,239.44

Budget Report
FY 2023

14 Fergus

0274 Moore H S

Submit ID: 0274-79316134

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	23	20,065,411

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Barta

(Signature) (Date)

Chairperson, School Trustees: Dan Horan

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0274 Moore H S

Submit ID: 0274-79316134

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	661,352.01	66,135.20	10%	10.00%	1,644.60	260,681.42	399,025.99	19.88
10 Transportation	50,000.00	696.45	20%	1.39%	0.00	7,185.59	42,814.41	2.13
11 Bus Depreciation Reserve	213,692.80	0.00	N/A	0.00%	195,318.70	0.00	18,374.10	0.92
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	90,000.00	10,757.77	20%	11.95%	0.00	90,000.00		
17 Adult Education	1,569.03	0.00	35%	0.00%	1,569.03	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,880.09	0.00	N/A	0.00%	2,734.77	423.26	8,722.06	0.43
29 Flexibility	16,276.47	0.00	N/A	0.00%	16,276.47	0.00	0.00	0.00
61 Building Reserve	95,508.98	0.00	N/A	0.00%	77,648.98	2,724.41	15,135.59	0.75
Total of All Funds	1,140,279.38	77,589.42			295,192.55	361,014.68	484,072.15	24.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

0274 Moore H S

Submit ID: 0274-79316134

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MOORE HS 9-12 23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	227,929.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,641.17
D.	At Risk Student	(I-D)	1,691.61
E.	Indian Education For All	(I-E)	535.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	512.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,812.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	813.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	441,677.97
C.	Maximum Budget Limit	(II-C)	548,817.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	214,161.24
E.	Adopted Budget	(II-E)	655,839.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	433,570.44
H.	Maximum Budget Limit	(II-H)	537,727.51
I.	Highest Budget Without a Vote	(II-I)	647,731.68
J.	Highest Budget	(II-J)	661,352.01
K.	Highest Voted Amount	(II-K)	13,620.33
L.	Amount Approved on Ballot by Voters	(II-L)	13,620.33
M.	Adopted Budget	(II-M)	661,352.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		66,135.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,644.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,644.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,779.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		661,352.01
1.	BASE Budget Limit	(V-A1)	433,570.44	
2.	Over-BASE Budget	(V-A2)	227,781.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		227,929.10
1.	Direct State Aid Paid By State	(V-B1)	227,929.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,641.17
D.	At Risk Student	(V-D)		1,691.61
E.	Indian Education For All	(V-E)		535.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		512.67
H.	Special Education Allowable Cost Payment	(V-H)		2,812.50
I.	Remaining Fund Balance Available	(V-I)		1,644.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,558.93
1.	Actual Non-Levy Revenue	(V-J1)	8,558.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		171,244.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,244.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		433,570.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		227,781.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		227,781.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		8.53
U.	Over-BASE Mills	(V-U)		11.35
1.	District Property Tax Levy Mills	(V-U1)	11.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	661,352.01

Budget Uses

Expenditure Budget	0002	661,352.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,644.60
Direct State Aid	3110	227,929.10
Quality Educator	3111	18,641.17
At Risk Student	3112	1,691.61
Indian Education For All	3113	535.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,812.50
Data For Achievement	3116	512.67
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	381.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	33.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	8,144.40
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,244.42		
Over-BASE Levy	1110(c)	227,781.57		
District Tax Levy			1110	399,025.99
Total Estimated Revenues to Fund Adopted Budget			0004	661,352.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,532.35
Contingency	0006	653.24
Over-Schedule	0011	42,814.41
Fund Balance for Budget	TFS48	696.45
Operating Reserve	0961	696.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,592.79
State - On-Schedule Transportation Reimbursement	3210	3,592.80
District Tax Levy	1110	42,814.41
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0274 Moore H S

Submit ID: 0274-79316134

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	213,692.80

Budget Uses

Expenditure Budget	0002	213,692.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,318.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,318.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	18,374.10
District Mills	999	0.92
Total Estimated Revenues to Fund Adopted Budget	0004	213,692.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	5,000.00	9,400.00	5,000.00
2022 Blue Bird Bus	2021	58,500.00	5,000.00	11,700.00	5,000.00
2017 Ford Expedition	2019	5,923.00	2,961.50	1,184.60	1,184.60
2014 Ford Expedition	2018	8,447.50	3,379.00	1,689.50	1,689.50
Bus #3 Blue Bird	2018	36,500.00	16,950.00	7,300.00	5,000.00
Bus #2	2016	26,625.00	23,650.00	5,325.00	500.00
Cruiser TCT	2015	13,887.50	18,164.50	2,777.50	0.00
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					18,374.10

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,757.77
Operating Reserve	0961	10,757.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	90,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,569.03

Budget Uses

Expenditure Budget	0002	1,569.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,569.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,569.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,569.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,880.09

Budget Uses

Expenditure Budget	0002	11,880.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,734.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,734.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	423.26
District Tax Levy	1110	8,722.06
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	11,880.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,276.47

Budget Uses

Expenditure Budget	0002	16,276.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,276.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,276.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,276.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0274 Moore H S

Submit ID: 0274-79316134

61 Building Reserve Fund

Adopted Budget		0001	95,508.98

Budget Uses

Expenditure Budget		0002	95,508.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	77,648.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	77,648.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,724.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,135.59	
District Tax Levy		1110	15,135.59
District Mills		999	0.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.75
Total Estimated Revenues to Fund Adopted Budget		0004	95,508.98

Budget Report
FY 2023

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-38885405

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 39	N/A	2,032,836

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Andren

(Signature) (Date)

Chairperson, School Trustees: Todd Peterson

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-38885405

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	315,916.60	23,619.36	10%	7.48%	0.00	239,595.38	76,321.22	37.54
10 Transportation	61,000.00	4,992.34	20%	8.18%	0.00	54,519.07	6,480.93	3.19
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,400.00		N/A		959.19	0.00	2,440.81	1.20
14 Retirement	87,510.00	17,502.00	20%	20.00%	16,498.22	71,011.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	286.23	0.00	N/A	0.00%	0.00	286.23	0.00	0.00
29 Flexibility	44.78	0.00	N/A	0.00%	44.78	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	468,157.61	46,113.70			17,502.19	365,412.46	85,242.96	41.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-38885405

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MORIN K-6 39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	128,785.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,360.00
D.	At Risk Student	(I-D)	4,790.28
E.	Indian Education For All	(I-E)	907.92
F.	American Indian Achievement Gap	(I-F)	5,496.00
G.	Data For Achievement	(I-G)	869.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,372.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,422.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,164.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	323,580.32
C.	Maximum Budget Limit	(II-C)	403,269.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,714.17
E.	Adopted Budget	(II-E)	346,294.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	293,202.43
H.	Maximum Budget Limit	(II-H)	365,701.69
I.	Highest Budget Without a Vote	(II-I)	315,916.60
J.	Highest Budget	(II-J)	365,701.69
K.	Highest Voted Amount	(II-K)	49,785.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	315,916.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,619.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,619.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		315,916.60
1.	BASE Budget Limit	(V-A1)	293,202.43	
2.	Over-BASE Budget	(V-A2)	22,714.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		128,785.53
1.	Direct State Aid Paid By State	(V-B1)	128,785.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,360.00
D.	At Risk Student	(V-D)		4,790.28
E.	Indian Education For All	(V-E)		907.92
F.	American Indian Achievement Gap	(V-F)		5,496.00
G.	Data For Achievement	(V-G)		869.31
H.	Special Education Allowable Cost Payment	(V-H)		23,372.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		949.45
1.	Actual Non-Levy Revenue	(V-J1)	949.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		110,671.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	57,064.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,607.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		293,202.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,714.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,714.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.17
1.	District Property Tax Levy Mills	(V-U1)	11.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	315,916.60

Budget Uses

Expenditure Budget	0002	315,916.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	128,785.53
Quality Educator	3111	17,360.00
At Risk Student	3112	4,790.28
Indian Education For All	3113	907.92
American Indian Achievement Gap	3114	5,496.00
State Special Education Allowable Cost Payment to Districts	3115	23,372.21
Data For Achievement	3116	869.31
State - Guaranteed Tax Base Aid	3120	57,064.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	70.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	879.08
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,607.05		
Over-BASE Levy	1110(c)	22,714.17		
District Tax Levy			1110	76,321.22
Total Estimated Revenues to Fund Adopted Budget			0004	315,916.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,500.00
Contingency	0006	4,950.00
Over-Schedule	0011	6,550.00
Fund Balance for Budget	TFS48	4,992.34
Operating Reserve	0961	4,992.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	69.07
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,225.00
State - On-Schedule Transportation Reimbursement	3210	27,225.00
District Tax Levy	1110	6,480.93
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,400.00

Budget Uses

Expenditure Budget	0002	3,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	959.19
Unreserved Fund Balance Reappropriated	0970	959.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,440.81
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	3,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	87,510.00

Budget Uses

Expenditure Budget	0002	87,510.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,000.22
Operating Reserve	0961	17,502.00
Unreserved Fund Balance Reappropriated	0970	16,498.22

Estimated Funding Sources

Interest Earnings	1510	73.83
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,937.95
Total Estimated Revenues to Fund Adopted Budget	0004	87,510.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	286.23

Budget Uses

Expenditure Budget	0002	286.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	286.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	286.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44.78

Budget Uses

Expenditure Budget	0002	44.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	207,509

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joni Woldstad

(Signature) (Date)

Chairperson, School Trustees: Jerry Hofer

(Signature) (Date)

County Superintendent: Darryl Omsberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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1222 Mountain View Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,006.06	11,600.61	10%	10.00%	158.64	110,056.06	5,791.36	27.88
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	16,306.13	18,693.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,298.39	0.00	N/A	0.00%	1,183.14	115.25	0.00	0.00
29 Flexibility	8,069.41	0.00	N/A	0.00%	7,149.41	920.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	160,373.86	18,600.61			24,797.32	129,785.18	5,791.36	27.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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1222 Mountain View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOUNTAIN VIEW K-8 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	59,554.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,888.64
D.	At Risk Student	(I-D)	2,134.46
E.	Indian Education For All	(I-E)	302.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	289.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,829.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	609.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,508.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	122,221.34
C.	Maximum Budget Limit	(II-C)	151,401.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	122,221.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,006.06
H.	Maximum Budget Limit	(II-H)	143,506.16
I.	Highest Budget Without a Vote	(II-I)	116,006.06
J.	Highest Budget	(II-J)	143,506.16
K.	Highest Voted Amount	(II-K)	27,500.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,006.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,600.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		158.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	158.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,759.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,006.06
1.	BASE Budget Limit	(V-A1)	116,006.06	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		59,554.44
1.	Direct State Aid Paid By State	(V-B1)	59,554.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,888.64
D.	At Risk Student	(V-D)		2,134.46
E.	Indian Education For All	(V-E)		302.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		289.77
H.	Special Education Allowable Cost Payment	(V-H)		1,829.64
I.	Remaining Fund Balance Available	(V-I)		158.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		13.43
1.	Actual Non-Levy Revenue	(V-J1)	13.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,834.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	42,043.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,791.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,006.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.88
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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1222 Mountain View Elem

01 General Fund

Adopted Budget	0001	116,006.06

Budget Uses

Expenditure Budget	0002	116,006.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	158.64
Direct State Aid	3110	59,554.44
Quality Educator	3111	3,888.64
At Risk Student	3112	2,134.46
Indian Education For All	3113	302.64
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,829.64
Data For Achievement	3116	289.77
State - Guaranteed Tax Base Aid	3120	42,043.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,791.36		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	5,791.36
Total Estimated Revenues to Fund Adopted Budget			0004	116,006.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,306.13
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	16,306.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,693.87
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,298.39

Budget Uses

Expenditure Budget	0002	1,298.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,183.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,183.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	113.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,298.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,069.41

Budget Uses

Expenditure Budget	0002	8,069.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,149.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,149.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	910.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,069.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 1222-18712962

1222 Mountain View Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

18 Glacier

Submit ID: 1222-18712962

1222 Mountain View Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0937-43137105

0937 Nashua K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	81	*	33	3,829,211

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marisa Collins

(Signature) (Date)

Chairperson, School Trustees: Sharon Merideth

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-43137105

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,445,004.56	147,148.38	10%	10.18%	132,291.63	854,398.69	458,314.24	119.68
10 Transportation	140,000.00	28,000.00	20%	20.00%	8,281.50	44,042.34	87,676.16	22.90
11 Bus Depreciation Reserve	440,615.26	0.00	N/A	0.00%	440,615.26	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	190,000.00	38,000.00	20%	20.00%	18,502.74	171,497.26		
17 Adult Education	19,803.49	0.00	35%	0.00%	19,803.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	147,207.69	0.00	N/A	0.00%	106,968.89	1,238.80	39,000.00	10.18
29 Flexibility	80,211.89	0.00	N/A	0.00%	80,211.89	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,462,842.89	213,148.38			806,675.40	1,071,177.09	584,990.40	152.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0937-43137105

0937 Nashua K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NASHUA K-6	62
M1	NASHUA 7-8	19
H1	NASHUA HS 9-12	33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	566,599.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,816.00
D.	At Risk Student	(I-D)	3,340.76
E.	Indian Education For All	(I-E)	2,653.92
F.	American Indian Achievement Gap	(I-F)	7,328.00
G.	Data For Achievement	(I-G)	2,541.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,565.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,152.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,970.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,094,960.46
C.	Maximum Budget Limit	(II-C)	1,358,491.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	335,086.75
E.	Adopted Budget	(II-E)	1,430,047.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,115,320.05
H.	Maximum Budget Limit	(II-H)	1,382,371.42
I.	Highest Budget Without a Vote	(II-I)	1,445,004.56
J.	Highest Budget	(II-J)	1,445,004.56
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,445,004.56

Budget Report
FY 2023

53 Valley

Submit ID: 0937-43137105

0937 Nashua K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		144,500.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,647.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,647.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		132,291.63
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	132,291.63	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		279,440.01

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,466.49	6,098.70	22,565.19
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,586.60	2,439.48	9,026.08

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	514,226.30	251,658.00	765,884.30
		681,450.30	586,111.00	1,267,561.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	240,551.96	206,897.18	447,449.14
H.	Special Education in BASE@40%	6,586.60	2,439.48	9,026.08
I.	Subsidized BASE Amount	247,138.56	209,336.66	456,475.22
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,445,004.56
1.	BASE Budget Limit	(V-A1)	1,115,320.05	
2.	Over-BASE Budget	(V-A2)	329,684.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		566,599.90
1.	Direct State Aid Paid By State	(V-B1)	566,599.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,816.00
D.	At Risk Student	(V-D)		3,340.76
E.	Indian Education For All	(V-E)		2,653.92
F.	American Indian Achievement Gap	(V-F)		7,328.00
G.	Data For Achievement	(V-G)		2,541.06

H.	Special Education Allowable Cost Payment	(V-H)		22,565.19
I.	Remaining Fund Balance Available	(V-I)		132,291.63
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		324,183.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	195,553.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,629.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,115,320.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		329,684.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,684.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.93
T.	BASE Mills - High School	(V-T)		11.65
U.	Over-BASE Mills	(V-U)		86.10
1.	District Property Tax Levy Mills	(V-U1)	86.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,445,004.56

Budget Uses

Expenditure Budget	0002	1,445,004.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	132,291.63
Direct State Aid	3110	566,599.90
Quality Educator	3111	53,816.00
At Risk Student	3112	3,340.76
Indian Education For All	3113	2,653.92
American Indian Achievement Gap	3114	7,328.00
State Special Education Allowable Cost Payment to Districts	3115	22,565.19
Data For Achievement	3116	2,541.06
State - Guaranteed Tax Base Aid	3120	195,553.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,629.73		
Over-BASE Levy	1110(c)	329,684.51		
District Tax Levy			1110	458,314.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,445,004.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,965.76
Contingency	0006	3,996.58
Over-Schedule	0011	96,037.66
Fund Balance for Budget	TFS48	36,281.50
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	8,281.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	80.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,981.17
State - On-Schedule Transportation Reimbursement	3210	21,981.17
District Tax Levy	1110	87,676.16
District Mills	999	22.90
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0937-43137105

0937 Nashua K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	440,615.26

Budget Uses

Expenditure Budget	0002	440,615.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	440,615.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	440,615.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	440,615.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 CHEVY EXPRESS	2017	59,300.00	59,300.00	11,860.00	0.00
2018 BLUEBIRD	2017	111,000.00	111,000.00	22,200.00	0.00
2015 BLUEBIRD	2015	105,500.00	147,700.00	21,100.00	0.00
2013 BLUEBIRD	2013	83,500.00	125,250.00	N/A	NA
09 BLUEBIRD	2009	82,300.00	123,450.00	N/A	NA
2003 INTERNATIONAL	2003	61,250.00	91,875.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-43137105

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,502.74
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	18,502.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,497.26
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0937-43137105

0937 Nashua K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	19,803.49

Budget Uses

Expenditure Budget	0002	19,803.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,803.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,803.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,803.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-43137105

28 Technology Fund

Adopted Budget	0001	147,207.69

Budget Uses

Expenditure Budget	0002	147,207.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,968.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,968.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,088.80
District Tax Levy	1110	39,000.00
District Mills	999	10.18
Total Estimated Revenues to Fund Adopted Budget	0004	147,207.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	80,211.89

Budget Uses

Expenditure Budget	0002	80,211.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,211.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,211.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,211.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0937-43137105

0937 Nashua K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	129,894

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Eli Hofer

(Signature) (Date)

Chairperson, School Trustees: Philip Hofer

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	107,342.78	10,764.58	10%	10.03%	1,197.90	102,637.74	3,507.14	27.06
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	5,456.50	6,543.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104.82	0.00	N/A	0.00%	0.03	104.79	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	119,447.60	13,164.58			6,654.43	109,286.03	3,507.14	27.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NORTH HARLEM K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,226.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,013.44
D.	At Risk Student	(I-D)	908.18
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,219.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	406.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,431.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	113,833.66
C.	Maximum Budget Limit	(II-C)	140,772.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	113,833.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	107,342.78
H.	Maximum Budget Limit	(II-H)	132,580.97
I.	Highest Budget Without a Vote	(II-I)	107,342.78
J.	Highest Budget	(II-J)	132,580.97
K.	Highest Voted Amount	(II-K)	25,238.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	107,342.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,734.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		30.30
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	30.30	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,197.90
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,197.90	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,962.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		107,342.78
	1. BASE Budget Limit	(V-A1)	107,342.78	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,226.46
	1. Direct State Aid Paid By State	(V-B1)	54,226.46	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,013.44
D.	At Risk Student	(V-D)		908.18
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		1,219.76
I.	Remaining Fund Balance Available	(V-I)		1,197.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		45.77
	1. Actual Non-Levy Revenue	(V-J1)	45.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,230.00
	1. State - Guaranteed Tax Base Aid	(V-L1)	38,722.86	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,507.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		107,342.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

01 General Fund

Adopted Budget	0001	107,342.78

Budget Uses

Expenditure Budget	0002	107,342.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,197.90
Direct State Aid	3110	54,226.46
Quality Educator	3111	7,013.44
At Risk Student	3112	908.18
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,219.76
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	38,722.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	45.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,507.14		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,507.14
Total Estimated Revenues to Fund Adopted Budget			0004	107,342.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,856.50
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	5,456.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,543.50
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

Submit ID: 1216-76644155

1216 North Harlem Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	104.82

Budget Uses

Expenditure Budget	0002	104.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	104.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	104.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

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1216 North Harlem Colony Elem

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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1216 North Harlem Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

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1216 North Harlem Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 131	N/A	12,772,125

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: April Nerat

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,094,185.68	128,143.53	10%	11.71%	0.00	534,279.50	559,906.18	43.84
10 Transportation	239,599.42	39,604.76	20%	16.53%	0.00	46,733.31	192,866.11	15.10
11 Bus Depreciation Reserve	59,380.89	0.00	N/A	0.00%	38,465.24	0.00	20,915.65	1.64
13 Tuition	49,149.82		N/A		3,815.21	0.00	45,334.61	3.55
14 Retirement	172,750.35	34,550.07	20%	20.00%	3,141.29	169,609.06		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	137,121.23	0.00	N/A	0.00%	123,463.72	864.78	12,792.73	1.00
29 Flexibility	7,222.26	0.00	N/A	0.00%	7,222.26	0.00	0.00	0.00
61 Building Reserve	167,160.18	0.00	N/A	0.00%	107,530.18	4,519.83	55,110.17	4.32
Total of All Funds	1,926,569.83	202,298.36			283,637.90	756,006.48	886,925.45	69.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NORTH STAR K-6	102 *
M1	NORTH STAR 7-8	29 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	444,988.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,865.06
D.	At Risk Student	(I-D)	5,063.27
E.	Indian Education For All	(I-E)	3,049.68
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	2,919.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,821.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,606.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	374.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	133
B.	BASE Budget Limit	(II-B)	873,100.70
C.	Maximum Budget Limit	(II-C)	1,079,096.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	202,016.61
E.	Adopted Budget	(II-E)	1,075,117.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	885,835.82
H.	Maximum Budget Limit	(II-H)	1,094,185.68
I.	Highest Budget Without a Vote	(II-I)	1,087,852.43
J.	Highest Budget	(II-J)	1,094,185.68
K.	Highest Voted Amount	(II-K)	6,333.25
L.	Amount Approved on Ballot by Voters	(II-L)	6,333.25
M.	Adopted Budget	(II-M)	1,094,185.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		109,418.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		18,724.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	18,724.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		128,143.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,094,185.68
1.	BASE Budget Limit	(V-A1)	885,835.82	
2.	Over-BASE Budget	(V-A2)	208,349.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		444,988.86
1.	Direct State Aid Paid By State	(V-B1)	444,988.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,865.06
D.	At Risk Student	(V-D)		5,063.27
E.	Indian Education For All	(V-E)		3,049.68
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		2,919.99
H.	Special Education Allowable Cost Payment	(V-H)		19,821.10
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		130.32
1.	Actual Non-Levy Revenue	(V-J1)	130.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		361,852.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,296.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	351,556.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		885,835.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,349.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,349.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.31
1.	District Property Tax Levy Mills	(V-U1)	16.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,094,185.68

Budget Uses

Expenditure Budget	0002	1,094,185.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	444,988.86
Quality Educator	3111	46,865.06
At Risk Student	3112	5,063.27
Indian Education For All	3113	3,049.68
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	19,821.10
Data For Achievement	3116	2,919.99
State - Guaranteed Tax Base Aid	3120	10,296.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	130.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	351,556.32		
Over-BASE Levy	1110(c)	208,349.86		
District Tax Levy			1110	559,906.18
Total Estimated Revenues to Fund Adopted Budget			0004	1,094,185.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	239,599.42

Budget Uses

Expenditure Budget	0002	239,599.42
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,484.83
Contingency	0006	4,248.48
Over-Schedule	0011	192,866.11
Fund Balance for Budget	TFS48	39,604.76
Operating Reserve	0961	39,604.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,366.65
State - On-Schedule Transportation Reimbursement	3210	23,366.66
District Tax Levy	1110	192,866.11
District Mills	999	15.10
Total Estimated Revenues to Fund Adopted Budget	0004	239,599.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	59,380.89

Budget Uses

Expenditure Budget	0002	59,380.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,465.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,465.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,915.65
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	59,380.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	24,810.00	10,325.00	9,905.00
2014 IC Bus	2017	44,500.00	15,308.24	8,900.00	3,000.00
2014 Bluebird 77 Passenger Bus	2013	45,150.00	49,740.00	9,030.00	5,000.00
2011 BLUE BIRD 72 PASSENGER	2010	45,450.00	68,175.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	36,182.61	8,742.78	3,010.65
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					20,915.65

13 Tuition Fund

Adopted Budget	0001	49,149.82

Budget Uses

Expenditure Budget	0002	49,149.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,815.21
Unreserved Fund Balance Reappropriated	0970	3,815.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,334.61
District Mills	999	3.55
Total Estimated Revenues to Fund Adopted Budget	0004	49,149.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	172,750.35

Budget Uses

Expenditure Budget	0002	172,750.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,691.36
Operating Reserve	0961	34,550.07
Unreserved Fund Balance Reappropriated	0970	3,141.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	169,609.06
Total Estimated Revenues to Fund Adopted Budget	0004	172,750.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	137,121.23

Budget Uses

Expenditure Budget	0002	137,121.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,463.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,463.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	864.78
District Tax Levy	1110	12,792.73
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	137,121.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	7,222.26

Budget Uses

Expenditure Budget	0002	7,222.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,222.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,222.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,222.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	167,160.18

Budget Uses

Expenditure Budget		0002	167,160.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	107,530.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	107,530.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,519.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	25,110.17	
District Tax Levy		1110	55,110.17
District Mills		999	4.32
Building Reserve Voted Mills		0134	2.35
Building Reserve Permissive Mills		0135	1.97
Total Estimated Revenues to Fund Adopted Budget		0004	167,160.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	0.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2023

21 Hill

1234 North Star HS

Submit ID: 1234-64521792

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	53	13,426,259

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: April Nerat

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

1234 North Star HS

Submit ID: 1234-64521792

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	973,495.63	139,386.41	10%	14.32%	0.00	427,623.50	545,872.13	40.66
10 Transportation	167,974.96	33,594.99	20%	20.00%	35,103.48	41,021.53	91,849.95	6.84
11 Bus Depreciation Reserve	33,462.37	0.00	N/A	0.00%	13,571.83	0.00	19,890.54	1.48
13 Tuition	8,102.56		N/A		8,102.76	0.00	0.00	0.00
14 Retirement	129,215.61	25,843.12	20%	20.00%	13,951.50	115,264.11		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	334,361.12	0.00	N/A	0.00%	309,857.09	617.28	23,886.75	1.78
29 Flexibility	33,501.69	0.00	N/A	0.00%	33,501.69	0.00	0.00	0.00
61 Building Reserve	236,366.57	0.00	N/A	0.00%	185,536.57	6,780.45	44,049.55	3.28
Total of All Funds	1,916,480.51	198,824.52			599,624.92	591,306.87	725,548.92	54.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

1234 North Star HS

Submit ID: 1234-64521792

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NORTH STAR 9-12 53 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	330,049.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,658.14
D.	At Risk Student	(I-D)	1,942.49
E.	Indian Education For All	(I-E)	1,233.84
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	1,181.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,623.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,541.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,923.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	612,598.25
C.	Maximum Budget Limit	(II-C)	760,294.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	346,765.82
E.	Adopted Budget	(II-E)	959,364.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	632,313.94
H.	Maximum Budget Limit	(II-H)	783,544.72
I.	Highest Budget Without a Vote	(II-I)	973,495.63
J.	Highest Budget	(II-J)	973,495.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	973,495.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,349.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		42,036.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	42,036.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,386.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		973,495.63
1.	BASE Budget Limit	(V-A1)	632,313.94	
2.	Over-BASE Budget	(V-A2)	341,181.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		330,049.60
1.	Direct State Aid Paid By State	(V-B1)	330,049.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,658.14
D.	At Risk Student	(V-D)		1,942.49
E.	Indian Education For All	(V-E)		1,233.84
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		1,181.37
H.	Special Education Allowable Cost Payment	(V-H)		7,623.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		192.81
1.	Actual Non-Levy Revenue	(V-J1)	192.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		264,516.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	59,825.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	204,690.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		632,313.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		341,181.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		341,181.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.25
U.	Over-BASE Mills	(V-U)		25.41
1.	District Property Tax Levy Mills	(V-U1)	25.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	973,495.63

Budget Uses

Expenditure Budget	0002	973,495.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	330,049.60
Quality Educator	3111	24,658.14
At Risk Student	3112	1,942.49
Indian Education For All	3113	1,233.84
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	7,623.50
Data For Achievement	3116	1,181.37
State - Guaranteed Tax Base Aid	3120	59,825.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	192.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	204,690.44		
Over-BASE Levy	1110(c)	341,181.69		
District Tax Levy			1110	545,872.13
Total Estimated Revenues to Fund Adopted Budget			0004	973,495.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	167,974.96

Budget Uses

Expenditure Budget	0002	167,974.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,292.30
Contingency	0006	3,729.23
Over-Schedule	0011	126,953.43
Fund Balance for Budget	TFS48	68,698.47
Operating Reserve	0961	33,594.99
Unreserved Fund Balance Reappropriated	0970	35,103.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,510.76
State - On-Schedule Transportation Reimbursement	3210	20,510.77
District Tax Levy	1110	91,849.95
District Mills	999	6.84
Total Estimated Revenues to Fund Adopted Budget	0004	167,974.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	33,462.37

Budget Uses

Expenditure Budget	0002	33,462.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,571.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,571.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,890.54
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	33,462.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	13,171.62	10,325.00	4,390.54
2014 IC Bus	2017	44,500.00	17,163.38	8,900.00	4,000.00
2014 Bluebird 77 Passenger	2013	45,150.00	40,421.08	9,030.00	6,788.24
2011 BLUE BIRD 72 PASSENGER	2010	50,450.00	74,463.24	10,090.00	1,211.76
4UZABRDT99CAH1517	2009	43,713.90	42,310.54	8,742.78	3,500.00
2003 Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					19,890.54

13 Tuition Fund

Adopted Budget	0001	8,102.56

Budget Uses

Expenditure Budget	0002	8,102.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,102.76
Unreserved Fund Balance Reappropriated	0970	8,102.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,102.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.20

14 Retirement Fund

Adopted Budget	0001	129,215.61

Budget Uses

Expenditure Budget	0002	129,215.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,794.62
Operating Reserve	0961	25,843.12
Unreserved Fund Balance Reappropriated	0970	13,951.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,264.11
Total Estimated Revenues to Fund Adopted Budget	0004	129,215.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	334,361.12

Budget Uses

Expenditure Budget	0002	334,361.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	309,857.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	309,857.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	617.28
District Tax Levy	1110	23,886.75
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	334,361.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,501.69

Budget Uses

Expenditure Budget	0002	33,501.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,501.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,501.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,501.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

1234 North Star HS

Submit ID: 1234-64521792

61 Building Reserve Fund

Adopted Budget		0001	236,366.57

Budget Uses

Expenditure Budget		0002	236,366.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	185,536.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	185,536.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,780.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	14,049.55	
District Tax Levy		1110	44,049.55
District Mills		999	3.28
Building Reserve Voted Mills		0134	2.23
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	236,366.57

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	0.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2023

45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 120	N/A	10,014,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: David Pafford

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,081,571.77	92,789.93	10%	8.58%	0.00	570,746.89	510,824.88	51.01
10 Transportation	235,000.00	41,406.76	20%	17.62%	0.00	45,595.00	189,405.00	18.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	19,894.00		N/A		2,233.27	0.00	17,660.73	1.76
14 Retirement	170,000.00	28,641.05	20%	16.85%	0.00	170,000.00		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	4,931.74	150.00	6,918.26	0.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,659.14	0.00	N/A	0.00%	832.95	826.19	0.00	0.00
29 Flexibility	15,016.81	0.00	N/A	0.00%	14,998.81	18.00	0.00	0.00
61 Building Reserve	107,362.56	0.00	N/A	0.00%	78,392.56	5,621.11	23,348.89	2.33
Total of All Funds	1,642,504.28	167,037.74			101,389.33	792,957.19	748,157.76	74.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NOXON K-6	86 *
M1	NOXON 7-8	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	419,509.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,566.53
D.	At Risk Student	(I-D)	10,165.37
E.	Indian Education For All	(I-E)	2,793.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,674.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,951.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,437.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,432.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	127
B.	BASE Budget Limit	(II-B)	852,116.63
C.	Maximum Budget Limit	(II-C)	1,057,047.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	235,263.41
E.	Adopted Budget	(II-E)	1,087,380.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	846,308.36
H.	Maximum Budget Limit	(II-H)	1,051,042.20
I.	Highest Budget Without a Vote	(II-I)	1,081,571.77
J.	Highest Budget	(II-J)	1,089,291.08
K.	Highest Voted Amount	(II-K)	7,719.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,081,571.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		92,789.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,789.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,081,571.77
1.	BASE Budget Limit	(V-A1)	846,308.36	
2.	Over-BASE Budget	(V-A2)	235,263.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		419,509.72
1.	Direct State Aid Paid By State	(V-B1)	419,509.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,566.53
D.	At Risk Student	(V-D)		10,165.37
E.	Indian Education For All	(V-E)		2,793.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,674.80
H.	Special Education Allowable Cost Payment	(V-H)		22,951.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		156.40
1.	Actual Non-Levy Revenue	(V-J1)	156.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		342,490.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	66,928.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	275,561.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		846,308.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		235,263.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		235,263.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.49
1.	District Property Tax Levy Mills	(V-U1)	23.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,081,571.77

Budget Uses

Expenditure Budget	0002	1,081,571.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	419,509.72
Quality Educator	3111	45,566.53
At Risk Student	3112	10,165.37
Indian Education For All	3113	2,793.60
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	22,951.83
Data For Achievement	3116	2,674.80
State - Guaranteed Tax Base Aid	3120	66,928.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	156.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	275,561.47		
Over-BASE Levy	1110(c)	235,263.41		
District Tax Levy			1110	510,824.88
Total Estimated Revenues to Fund Adopted Budget			0004	1,081,571.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,400.00
Contingency	0006	4,140.00
Over-Schedule	0011	189,460.00
Fund Balance for Budget	TFS48	41,406.76
Operating Reserve	0961	41,406.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	55.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,770.00
State - On-Schedule Transportation Reimbursement	3210	22,770.00
District Tax Levy	1110	189,405.00
District Mills	999	18.91
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

13 Tuition Fund

Adopted Budget	0001	19,894.00

Budget Uses

Expenditure Budget	0002	19,894.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,233.27
Unreserved Fund Balance Reappropriated	0970	2,233.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,660.73
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	19,894.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,641.05
Operating Reserve	0961	28,641.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	56.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	169,944.00
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,131.74
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	4,931.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	150.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,918.26
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,659.14

Budget Uses

Expenditure Budget	0002	1,659.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	832.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	832.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	826.19
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,659.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,016.81

Budget Uses

Expenditure Budget	0002	15,016.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,998.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,998.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,016.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0811 Noxon Elem

Submit ID: 0811-96073401

61 Building Reserve Fund

Adopted Budget		0001	107,362.56

Budget Uses

Expenditure Budget		0002	107,362.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,392.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,392.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,621.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,348.89	
District Tax Levy		1110	23,348.89
District Mills		999	2.33
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.33
Total Estimated Revenues to Fund Adopted Budget		0004	107,362.56

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	71	17,906,079

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: David Pafford

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,044,000.53	96,433.12	10%	9.24%	0.00	470,169.59	573,830.94	32.05
10 Transportation	235,000.00	40,328.24	20%	17.16%	0.00	45,595.00	189,405.00	10.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	17,500.00		N/A		1,787.12	0.00	15,712.88	0.88
14 Retirement	140,000.00	28,000.00	20%	20.00%	41,853.07	98,146.93		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	4,869.95	150.00	6,980.05	0.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,628.46	0.00	N/A	0.00%	898.76	729.70	15,000.00	0.84
29 Flexibility	66,184.95	0.00	N/A	0.00%	62,724.95	3,460.00	0.00	0.00
61 Building Reserve	114,941.21	0.00	N/A	0.00%	92,241.21	3,620.94	19,079.06	1.07
Total of All Funds	1,646,255.15	168,961.36			204,375.06	621,872.16	820,007.93	45.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NOXON HS 9-12 71

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	391,225.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,265.87
D.	At Risk Student	(I-D)	3,503.70
E.	Indian Education For All	(I-E)	1,652.88
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	1,582.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,825.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,608.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,392.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	722,010.43
C.	Maximum Budget Limit	(II-C)	898,820.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	308,504.73
E.	Adopted Budget	(II-E)	1,030,515.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	747,470.45
H.	Maximum Budget Limit	(II-H)	931,175.50
I.	Highest Budget Without a Vote	(II-I)	1,044,000.53
J.	Highest Budget	(II-J)	1,044,000.53
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,044,000.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		96,433.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		96,433.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,044,000.53
1.	BASE Budget Limit	(V-A1)	747,470.45	
2.	Over-BASE Budget	(V-A2)	296,530.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		391,225.35
1.	Direct State Aid Paid By State	(V-B1)	391,225.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,265.87
D.	At Risk Student	(V-D)		3,503.70
E.	Indian Education For All	(V-E)		1,652.88
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		1,582.59
H.	Special Education Allowable Cost Payment	(V-H)		10,825.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		374.75
1.	Actual Non-Levy Revenue	(V-J1)	374.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		314,352.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	37,052.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	277,300.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		747,470.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		296,530.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		296,530.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.49
U.	Over-BASE Mills	(V-U)		16.56
1.	District Property Tax Levy Mills	(V-U1)	16.56	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

01 General Fund

Adopted Budget	0001	1,044,000.53

Budget Uses

Expenditure Budget	0002	1,044,000.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	391,225.35
Quality Educator	3111	23,265.87
At Risk Student	3112	3,503.70
Indian Education For All	3113	1,652.88
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	10,825.37
Data For Achievement	3116	1,582.59
State - Guaranteed Tax Base Aid	3120	37,052.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	374.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	277,300.86		
Over-BASE Levy	1110(c)	296,530.08		
District Tax Levy			1110	573,830.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,044,000.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,400.00
Contingency	0006	4,140.00
Over-Schedule	0011	189,460.00
Fund Balance for Budget	TFS48	40,328.24
Operating Reserve	0961	40,328.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	55.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,770.00
State - On-Schedule Transportation Reimbursement	3210	22,770.00
District Tax Levy	1110	189,405.00
District Mills	999	10.58
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

13 Tuition Fund

Adopted Budget	0001	17,500.00

Budget Uses

Expenditure Budget	0002	17,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,787.12
Unreserved Fund Balance Reappropriated	0970	1,787.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,712.88
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	17,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,853.07
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	41,853.07

Estimated Funding Sources

Interest Earnings	1510	60.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,086.93
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,069.95
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	4,869.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	150.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,980.05
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,628.46

Budget Uses

Expenditure Budget	0002	16,628.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	898.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	898.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	729.70
District Tax Levy	1110	15,000.00
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	16,628.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	66,184.95

Budget Uses

Expenditure Budget	0002	66,184.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,724.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,724.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	75.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,385.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,184.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0812 Noxon H S

Submit ID: 0812-48103084

61 Building Reserve Fund

Adopted Budget		0001	114,941.21

Budget Uses

Expenditure Budget		0002	114,941.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,241.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,241.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,620.94
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,079.06	
District Tax Levy		1110	19,079.06
District Mills		999	1.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.07
Total Estimated Revenues to Fund Adopted Budget		0004	114,941.21

Budget Report
FY 2023

48 Stillwater

0857 Nye Elem

Submit ID: 0857-00267968

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	2,125,337

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Brandy Martin

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0857 Nye Elem

Submit ID: 0857-00267968

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	96,308.25	10,000.00	10%	10.38%	6,417.71	46,083.02	43,807.52	20.61
10 Transportation	200.00	40.00	20%	20.00%	675.98	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	11,610.12	3,389.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	334.42	0.00	N/A	0.00%	257.59	76.83	0.00	0.00
29 Flexibility	656.71	0.00	N/A	0.00%	656.71	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	112,499.38	13,040.00			19,618.11	49,549.73	43,807.52	20.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0857 Nye Elem

Submit ID: 0857-00267968

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NYE K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	40,904.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,819.20
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	139.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	133.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	914.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	304.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	86,671.98
C.	Maximum Budget Limit	(II-C)	107,424.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,604.91
E.	Adopted Budget	(II-E)	104,276.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	78,703.34
H.	Maximum Budget Limit	(II-H)	97,432.25
I.	Highest Budget Without a Vote	(II-I)	96,308.25
J.	Highest Budget	(II-J)	104,997.05
K.	Highest Voted Amount	(II-K)	8,688.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	96,308.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,417.71
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,417.71	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,417.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		96,308.25
1.	BASE Budget Limit	(V-A1)	78,703.34	
2.	Over-BASE Budget	(V-A2)	17,604.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,904.97
1.	Direct State Aid Paid By State	(V-B1)	40,904.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,819.20
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		139.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		133.74
H.	Special Education Allowable Cost Payment	(V-H)		914.82
I.	Remaining Fund Balance Available	(V-I)		6,417.71
J.	Non-Levy Revenue and Funding Sources	(V-J)		170.61
1.	Actual Non-Levy Revenue	(V-J1)	170.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,202.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,202.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		78,703.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,604.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,604.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.28
	1. District Property Tax Levy Mills	(V-U1)	8.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	96,308.25

Budget Uses

Expenditure Budget	0002	96,308.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,417.71
Direct State Aid	3110	40,904.97
Quality Educator	3111	3,819.20
At Risk Student	3112	0.00
Indian Education For All	3113	139.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	914.82
Data For Achievement	3116	133.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	170.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,202.61		
Over-BASE Levy	1110(c)	17,604.91		
District Tax Levy			1110	43,807.52
Total Estimated Revenues to Fund Adopted Budget			0004	96,308.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200.00

Budget Uses

Expenditure Budget	0002	200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	200.00
Fund Balance for Budget	TFS48	715.98
Operating Reserve	0961	40.00
Unreserved Fund Balance Reappropriated	0970	675.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200.00
Estimated Revenues Exceeding Adopted Budget	0004a	475.98

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,610.12
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	11,610.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,389.88
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	334.42

Budget Uses

Expenditure Budget	0002	334.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	76.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	334.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	656.71

Budget Uses

Expenditure Budget	0002	656.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	656.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	656.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	656.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0857 Nye Elem

Submit ID: 0857-00267968

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0342-35413120

0342 Olney-Bissell Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	105	N/A	4,081,003

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Teresa Bruce

(Signature) (Date)

Chairperson, School Trustees: Tom West

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

Submit ID: 0342-35413120

0342 Olney-Bissell Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	826,138.00	67,630.20	10%	8.19%	0.00	582,317.43	243,820.57	59.75
10 Transportation	178,610.31	1,771.01	20%	0.99%	0.00	24,200.11	154,410.20	37.84
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	16,284.50		N/A		0.00	0.00	16,284.50	3.99
14 Retirement	128,864.82	25,772.96	20%	20.00%	23,113.06	105,751.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,654.49	532.62	N/A	5.52%	0.00	711.99	8,942.50	2.19
29 Flexibility	17.06	0.00	N/A	0.00%	17.06	0.00	0.00	0.00
61 Building Reserve	24,130.00	6,800.27	N/A	28.18%	0.00	11,954.93	12,175.07	2.98
Total of All Funds	1,183,699.18	102,507.06			23,130.12	724,936.22	435,632.84	106.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0342-35413120

0342 Olney-Bissell Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OLNEY-BISSELL K-6	92
M1	BISSELL 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	363,899.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,053.44
D.	At Risk Student	(I-D)	3,886.12
E.	Indian Education For All	(I-E)	2,444.40
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	2,340.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,442.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,336.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,211.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	83
B.	BASE Budget Limit	(II-B)	599,509.65
C.	Maximum Budget Limit	(II-C)	745,462.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,811.06
E.	Adopted Budget	(II-E)	696,320.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	729,326.94
H.	Maximum Budget Limit	(II-H)	902,218.10
I.	Highest Budget Without a Vote	(II-I)	826,138.00
J.	Highest Budget	(II-J)	902,218.10
K.	Highest Voted Amount	(II-K)	76,080.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	826,138.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,630.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,630.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		826,138.00
1.	BASE Budget Limit	(V-A1)	729,326.94	
2.	Over-BASE Budget	(V-A2)	96,811.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		363,899.93
1.	Direct State Aid Paid By State	(V-B1)	363,899.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,053.44
D.	At Risk Student	(V-D)		3,886.12
E.	Indian Education For All	(V-E)		2,444.40
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		2,340.45
H.	Special Education Allowable Cost Payment	(V-H)		23,442.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		154.58
1.	Actual Non-Levy Revenue	(V-J1)	154.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		298,731.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	151,722.33	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	147,009.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		729,326.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		96,811.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		96,811.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.72
1.	District Property Tax Levy Mills	(V-U1)	23.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
15 Flathead

Submit ID: 0342-35413120

0342 Olney-Bissell Elem

01 General Fund

Adopted Budget	0001	826,138.00

Budget Uses

Expenditure Budget	0002	826,138.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	363,899.93
Quality Educator	3111	33,053.44
At Risk Student	3112	3,886.12
Indian Education For All	3113	2,444.40
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	23,442.18
Data For Achievement	3116	2,340.45
State - Guaranteed Tax Base Aid	3120	151,722.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	154.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	147,009.51		
Over-BASE Levy	1110(c)	96,811.06		
District Tax Levy			1110	243,820.57
Total Estimated Revenues to Fund Adopted Budget			0004	826,138.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	178,610.31

Budget Uses

Expenditure Budget	0002	178,610.31
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,000.10
Contingency	0006	2,200.01
Over-Schedule	0011	154,410.20
Fund Balance for Budget	TFS48	1,771.01
Operating Reserve	0961	1,771.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,100.05
State - On-Schedule Transportation Reimbursement	3210	12,100.06
District Tax Levy	1110	154,410.20
District Mills	999	37.84
Total Estimated Revenues to Fund Adopted Budget	0004	178,610.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	16,284.50

Budget Uses

Expenditure Budget	0002	16,284.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,284.50
District Mills	999	3.99
Total Estimated Revenues to Fund Adopted Budget	0004	16,284.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	128,864.82

Budget Uses

Expenditure Budget	0002	128,864.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,886.02
Operating Reserve	0961	25,772.96
Unreserved Fund Balance Reappropriated	0970	23,113.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,751.76
Total Estimated Revenues to Fund Adopted Budget	0004	128,864.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,654.49

Budget Uses

Expenditure Budget	0002	9,654.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	532.62
Operating Reserve	0961	532.62
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	711.99
District Tax Levy	1110	8,942.50
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	9,654.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17.06

Budget Uses

Expenditure Budget	0002	17.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

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0342 Olney-Bissell Elem

61 Building Reserve Fund

Adopted Budget		0001	24,130.00

Budget Uses

Expenditure Budget		0002	24,130.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,800.27
Operating Reserve		0961	6,800.27
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,954.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,175.07	
District Tax Levy		1110	12,175.07
District Mills		999	2.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.98
Total Estimated Revenues to Fund Adopted Budget		0004	24,130.00

Budget Report
FY 2023

53 Valley

Submit ID: 0935-41162636

0935 Opheim K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	36	11	3,178,113

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Twyla Anderson

(Signature) (Date)

County Superintendent: Taryn Aberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

53 Valley

0935 Opheim K-12 Schools

Submit ID: 0935-41162636

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,027,885.05	102,946.90	10%	10.02%	38,323.06	546,328.06	443,233.93	139.45
10 Transportation	130,000.00	26,000.00	20%	20.00%	54,231.41	38,597.79	37,170.80	11.70
11 Bus Depreciation Reserve	229,839.64	0.00	N/A	0.00%	131,474.44	0.00	98,365.20	30.95
13 Tuition	150,000.00		N/A		511.58	0.00	149,488.42	47.04
14 Retirement	105,000.00	0.00	20%	0.00%	0.00	105,000.00		
17 Adult Education	5,220.97	0.00	35%	0.00%	5,220.97	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,275.71	0.00	N/A	0.00%	9,557.96	717.75	10,000.00	3.15
29 Flexibility	18,235.12	0.00	N/A	0.00%	18,235.12	0.00	0.00	0.00
61 Building Reserve	34,290.00	0.00	N/A	0.00%	0.00	22,181.37	12,108.63	3.81
Total of All Funds	1,720,746.49	128,946.90			257,554.54	712,824.97	750,366.98	236.10

50 Debt Service **Tax Jurisdiction**								
0935	33,762.00	0.00	20-9-438	0.00%	0.00	0.00	33,762.00	10.62

Budget Report
FY 2023

53 Valley

Submit ID: 0935-41162636

0935 Opheim K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHEIM K-6	30
M1	OPHEIM 7-8	6
H1	OPHEIM HS 9-12	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	362,156.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,418.00
D.	At Risk Student	(I-D)	1,535.83
E.	Indian Education For All	(I-E)	1,094.16
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,047.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,853.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,388.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	682.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,920.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	633,775.91
C.	Maximum Budget Limit	(II-C)	785,238.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	356,772.74
E.	Adopted Budget	(II-E)	990,548.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	735,229.08
H.	Maximum Budget Limit	(II-H)	919,612.80
I.	Highest Budget Without a Vote	(II-I)	1,027,885.05
J.	Highest Budget	(II-J)	1,027,885.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,027,885.05

Budget Report
FY 2023

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Submit ID: 0935-41162636

0935 Opheim K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,788.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		158.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	158.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		38,323.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	2,011.84	
2.	Remaining Fund Balance Available (970b)	(III-D2)	36,311.22	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		141,269.96

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	22,650.19	12,203.13	34,853.32
B.	Special Education RSBG to Coop	1,829.52	559.02	2,388.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,791.88	5,104.86	14,896.74

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	224,569.50	83,946.50	308,516.00
		391,793.50	418,399.50	810,193.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	138,303.11	147,695.02	285,998.13
H.	Special Education in BASE@40%	9,791.88	5,104.86	14,896.74
I.	Subsidized BASE Amount	148,094.99	152,799.88	300,894.87
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,027,885.05
1.	BASE Budget Limit	(V-A1)	735,229.08	
2.	Over-BASE Budget	(V-A2)	292,655.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		362,156.28
1.	Direct State Aid Paid By State	(V-B1)	362,156.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,418.00
D.	At Risk Student	(V-D)		1,535.83
E.	Indian Education For All	(V-E)		1,094.16
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,047.63

H.	Special Education Allowable Cost Payment	(V-H)		34,853.32
I.	Remaining Fund Balance Available	(V-I)		36,311.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,259.24
1.	Actual Non-Levy Revenue	(V-J1)	2,259.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		262,324.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	109,734.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	152,589.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		735,229.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,011.84
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	2,011.84	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		290,644.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		292,655.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.30
T.	BASE Mills - High School	(V-T)		14.70
U.	Over-BASE Mills	(V-U)		91.45
1.	District Property Tax Levy Mills	(V-U1)	91.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		139.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

53 Valley

Submit ID: 0935-41162636

0935 Opheim K-12 Schools

01 General Fund

Adopted Budget	0001	1,027,885.05

Budget Uses

Expenditure Budget	0002	1,027,885.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	38,323.06
Direct State Aid	3110	362,156.28
Quality Educator	3111	33,418.00
At Risk Student	3112	1,535.83
Indian Education For All	3113	1,094.16
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	34,853.32
Data For Achievement	3116	1,047.63
State - Guaranteed Tax Base Aid	3120	109,734.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	259.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,560.36
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	200.00
Textbook Sales and Rentals	1940	139.76
Fees - Users/Resale of Supplies	1945	100.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	152,589.80		
Over-BASE Levy	1110(c)	290,644.13		
District Tax Levy			1110	443,233.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,027,885.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,088.90
Contingency	0006	3,508.89
Over-Schedule	0011	91,402.21
Fund Balance for Budget	TFS48	80,231.41
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	54,231.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,298.89
State - On-Schedule Transportation Reimbursement	3210	19,298.90
District Tax Levy	1110	37,170.80
District Mills	999	11.70
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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53 Valley

Submit ID: 0935-41162636

0935 Opheim K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	229,839.64

Budget Uses

Expenditure Budget	0002	229,839.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,474.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,474.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,365.20
District Mills	999	30.95
Total Estimated Revenues to Fund Adopted Budget	0004	229,839.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition E-Bus	2022	64,060.00	0.00	12,812.00	9,500.00
2019 Ford Expedition XL	2020	47,500.00	19,000.00	9,500.00	9,500.00
2013 MICRO BIRD-18 PASS	2015	66,000.00	13,200.00	13,200.00	13,200.00
2013 MICRO BIRD-30 PASS	2015	64,000.00	12,800.00	12,800.00	12,800.00
2014 MICRO BIRD-14 PASS	2015	65,300.00	26,120.00	13,060.00	13,060.00
2014 MICRO BIRD-14 PASS #2	2015	65,300.00	26,120.00	13,060.00	13,060.00
2011 INTERNATIONAL	2010	76,226.00	76,226.00	15,245.20	15,245.20
2007 BLUE BIRD VISION	2006	60,000.00	72,000.00	12,000.00	12,000.00
Total					98,365.20

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	511.58
Unreserved Fund Balance Reappropriated	0970	511.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	149,488.42
District Mills	999	47.04
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

Submit ID: 0935-41162636

0935 Opheim K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	5,220.97

Budget Uses

Expenditure Budget	0002	5,220.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,220.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,220.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,220.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,275.71

Budget Uses

Expenditure Budget	0002	20,275.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,557.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,557.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	717.75
District Tax Levy	1110	10,000.00
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	20,275.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,235.12

Budget Uses

Expenditure Budget	0002	18,235.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,235.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,235.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,235.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

53 Valley

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0935 Opheim K-12 Schools

50 Debt Service Fund

0935

Taxable Value		3,178,113.00
Adopted Budget	0001	33,762.00

Budget Uses

Expenditure Budget	0002	33,762.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-404.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,762.00
Jurisdiction Mills	999	10.62
Total Estimated Revenues to Fund Adopted Budget	0004	33,762.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/25/2020	06/30/2036	550,000.00	540,000.00	5,000.00	11,881.00	0.00
High School Bond	12/25/2020	06/30/2036	550,000.00	540,000.00	5,000.00	11,881.00	0.00
Total Bond Requirements							33,762.00
Total Debt Service Requirements						0002	33,762.00

Budget Report
FY 2023

53 Valley

Submit ID: 0935-41162636

0935 Opheim K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	34,290.00

Budget Uses

Expenditure Budget		0002	34,290.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,181.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,108.63	
District Tax Levy		1110	12,108.63
District Mills		999	3.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.81
Total Estimated Revenues to Fund Adopted Budget		0004	34,290.00

Budget Report
FY 2023

39 Powell

0715 Ovando Elem

Submit ID: 0715-06351580

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	1,330,133

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dena Hooker

(Signature) (Date)

Chairperson, School Trustees: Elaine Caton

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
39 Powell
0715 Ovando Elem

Submit ID: 0715-06351580

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	162,451.88	16,549.59	10%	10.19%	7,146.73	79,174.04	76,131.11	57.24
10 Transportation	2,487.39	497.48	20%	20.00%	1,989.91	0.00	497.48	0.37
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	9,396.11	16,603.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	128.46	2,234.10	N/A	1739.14%	0.00	128.46	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	15,990.00	21,343.80	N/A	133.48%	0.00	12,660.62	3,329.38	2.50
Total of All Funds	207,057.73	45,824.97			18,532.75	108,567.01	79,957.97	60.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

39 Powell

0715 Ovando Elem

Submit ID: 0715-06351580

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 OVANDO K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	64,882.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,797.92
D.	At Risk Student	(I-D)	26.01
E.	Indian Education For All	(I-E)	349.20
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	334.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,287.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	762.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	92,957.03
C.	Maximum Budget Limit	(II-C)	114,944.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,265.54
E.	Adopted Budget	(II-E)	137,222.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,592.27
H.	Maximum Budget Limit	(II-H)	162,451.88
I.	Highest Budget Without a Vote	(II-I)	162,451.88
J.	Highest Budget	(II-J)	162,451.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	162,451.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,245.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		304.40
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	304.40	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,146.73
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	472.30	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,674.43	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,696.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		162,451.88
1.	BASE Budget Limit	(V-A1)	131,592.27	
2.	Over-BASE Budget	(V-A2)	30,859.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,882.05
1.	Direct State Aid Paid By State	(V-B1)	64,882.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,797.92
D.	At Risk Student	(V-D)		26.01
E.	Indian Education For All	(V-E)		349.20
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		334.35
H.	Special Education Allowable Cost Payment	(V-H)		2,287.05
I.	Remaining Fund Balance Available	(V-I)		6,674.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		39.46
1.	Actual Non-Levy Revenue	(V-J1)	39.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,743.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,743.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,592.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		472.30
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	472.30	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,387.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,859.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.85
1.	District Property Tax Levy Mills	(V-U1)	22.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	162,451.88

Budget Uses

Expenditure Budget	0002	162,451.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,146.73
Direct State Aid	3110	64,882.05
Quality Educator	3111	10,797.92
At Risk Student	3112	26.01
Indian Education For All	3113	349.20
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	2,287.05
Data For Achievement	3116	334.35
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	39.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,743.80		
Over-BASE Levy	1110(c)	30,387.31		
District Tax Levy			1110	76,131.11
Total Estimated Revenues to Fund Adopted Budget			0004	162,451.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,487.39

Budget Uses

Expenditure Budget	0002	2,487.39
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,487.39
Fund Balance for Budget	TFS48	2,487.39
Operating Reserve	0961	497.48
Unreserved Fund Balance Reappropriated	0970	1,989.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	497.48
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	2,487.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,596.11
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	9,396.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,603.89
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	128.46

Budget Uses

Expenditure Budget	0002	128.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,234.10
Operating Reserve	0961	2,234.10
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	128.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

39 Powell

0715 Ovando Elem

Submit ID: 0715-06351580

61 Building Reserve Fund

Adopted Budget		0001	15,990.00

Budget Uses

Expenditure Budget		0002	15,990.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,343.80
Operating Reserve		0961	21,343.80
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,660.62
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,329.38	
District Tax Levy		1110	3,329.38
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	15,990.00

Budget Report
FY 2023

48 Stillwater

0846 Park City Elem

Submit ID: 0846-19170809

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 218	N/A	6,002,069

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kevin Hoffman

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0846 Park City Elem

Submit ID: 0846-19170809

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,571,972.04	136,458.67	10%	8.68%	0.00	1,248,511.84	323,460.20	53.89
10 Transportation	235,045.13	47,009.03	20%	20.00%	9,455.30	29,135.61	196,454.22	32.73
11 Bus Depreciation Reserve	68,053.71	0.00	N/A	0.00%	0.00	0.00	68,053.71	11.34
13 Tuition	65,000.00		N/A		0.00	0.00	65,000.00	10.83
14 Retirement	210,000.00	42,000.00	20%	20.00%	17,430.12	192,569.88		
17 Adult Education	4,569.93	1,599.48	35%	35.00%	1,970.45	0.00	2,599.48	0.43
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,390.52	2,114.25	N/A	18.56%	0.00	1,390.52	10,000.00	1.67
29 Flexibility	0.00	2,066.89	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	39,090.00	95,401.86	N/A	244.06%	0.00	22,505.21	16,584.79	2.76
Total of All Funds	2,205,121.33	326,650.18			28,855.87	1,494,113.06	682,152.40	113.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0846 Park City Elem

Submit ID: 0846-19170809

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PARK CITY K-6	162	*
M1	PARK CITY 7-8	56	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	696,065.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,681.76
D.	At Risk Student	(I-D)	3,543.90
E.	Indian Education For All	(I-E)	5,075.04
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	4,859.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,449.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,027.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,519.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	219
B.	BASE Budget Limit	(II-B)	1,390,988.82
C.	Maximum Budget Limit	(II-C)	1,736,992.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	147,584.03
E.	Adopted Budget	(II-E)	1,538,572.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,424,388.01
H.	Maximum Budget Limit	(II-H)	1,772,113.48
I.	Highest Budget Without a Vote	(II-I)	1,571,972.04
J.	Highest Budget	(II-J)	1,772,113.48
K.	Highest Voted Amount	(II-K)	200,141.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,571,972.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,458.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		136,458.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,571,972.04
1.	BASE Budget Limit	(V-A1)	1,424,388.01	
2.	Over-BASE Budget	(V-A2)	147,584.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		696,065.63
1.	Direct State Aid Paid By State	(V-B1)	696,065.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,681.76
D.	At Risk Student	(V-D)		3,543.90
E.	Indian Education For All	(V-E)		5,075.04
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		4,859.22
H.	Special Education Allowable Cost Payment	(V-H)		49,449.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,897.68
1.	Actual Non-Levy Revenue	(V-J1)	1,897.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		571,982.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	396,106.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	175,876.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,424,388.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		147,584.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		147,584.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.59
1.	District Property Tax Levy Mills	(V-U1)	24.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,571,972.04

Budget Uses

Expenditure Budget	0002	1,571,972.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	696,065.63
Quality Educator	3111	89,681.76
At Risk Student	3112	3,543.90
Indian Education For All	3113	5,075.04
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	49,449.91
Data For Achievement	3116	4,859.22
State - Guaranteed Tax Base Aid	3120	396,106.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,141.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	606.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	150.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	175,876.17		
Over-BASE Levy	1110(c)	147,584.03		
District Tax Levy			1110	323,460.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,571,972.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,045.13

Budget Uses

Expenditure Budget	0002	235,045.13
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,486.92
Contingency	0006	2,648.69
Over-Schedule	0011	205,909.52
Fund Balance for Budget	TFS48	56,464.33
Operating Reserve	0961	47,009.03
Unreserved Fund Balance Reappropriated	0970	9,455.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,567.80
State - On-Schedule Transportation Reimbursement	3210	14,567.81
District Tax Levy	1110	196,454.22
District Mills	999	32.73
Total Estimated Revenues to Fund Adopted Budget	0004	235,045.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0846 Park City Elem

Submit ID: 0846-19170809

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	68,053.71

Budget Uses

Expenditure Budget	0002	68,053.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,053.71
District Mills	999	11.34
Total Estimated Revenues to Fund Adopted Budget	0004	68,053.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Activity Bus	2021	125,537.50	25,107.50	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	14,743.20	3,685.80	3,685.80
2020 Thomas Bus	2019	49,276.00	29,565.60	9,855.20	9,855.20
2019 IC Bus	2018	57,116.39	45,693.12	11,423.28	11,423.28
2017 INTERNATIONAL BUS HARLOW'S HANDICAP	2017	87,552.26	105,062.70	17,510.45	17,510.45
5 BUS CAMERA SYSTEMS W/DVR	2015	4,714.80	6,600.72	942.96	471.48
BUS RADIOS/MOBILES SN563TLA1255, 1256,1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.07	11,395.61	N/A	NA
Total					68,053.71

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	64,169.29
Add To Fund Balance	0003	830.71
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	10.83
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,430.12
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	17,430.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	192,569.88
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,569.93

Budget Uses

Expenditure Budget	0002	4,569.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,569.93
Operating Reserve	0961	1,599.48
Unreserved Fund Balance Reappropriated	0970	1,970.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,599.48
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	4,569.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,390.52

Budget Uses

Expenditure Budget	0002	11,390.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,114.25
Operating Reserve	0961	2,114.25
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,390.52
District Tax Levy	1110	10,000.00
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	11,390.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,066.89
Operating Reserve	0961	2,066.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0846 Park City Elem

Submit ID: 0846-19170809

61 Building Reserve Fund

Adopted Budget		0001	39,090.00

Budget Uses

Expenditure Budget		0002	39,090.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,401.86
Operating Reserve		0961	95,401.86
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,505.21
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,584.79	
District Tax Levy		1110	16,584.79
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	39,090.00

Budget Report
FY 2023

48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	107	5,990,244

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kevin Hoffman

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,098,521.50	81,367.84	10%	7.41%	0.00	915,096.98	183,424.52	30.60
10 Transportation	165,163.27	33,032.65	20%	20.00%	22,737.03	11,128.29	131,297.95	21.92
11 Bus Depreciation Reserve	67,301.20	20,561.55	N/A	30.55%	0.00	0.00	67,301.20	11.24
13 Tuition	30,224.77		N/A		25,224.77	0.00	5,000.00	0.83
14 Retirement	125,000.00	25,000.00	20%	20.00%	12,631.43	112,368.57		
17 Adult Education	13,955.02	4,884.26	35%	35.00%	9,070.76	0.00	4,884.26	0.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,984.54	6,706.54	N/A	61.05%	0.00	984.54	10,000.00	1.67
29 Flexibility	0.00	1,141.58	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	26,880.00	52,478.08	N/A	195.23%	0.00	18,124.83	8,755.17	1.46
Total of All Funds	1,538,030.30	225,172.50			69,663.99	1,057,703.21	410,663.10	68.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK CITY HS 9-12 107

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	513,359.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,205.44
D.	At Risk Student	(I-D)	1,532.19
E.	Indian Education For All	(I-E)	2,490.96
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	2,385.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,037.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,437.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,079.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	971,864.01
C.	Maximum Budget Limit	(II-C)	1,213,242.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,999.88
E.	Adopted Budget	(II-E)	1,061,863.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,008,521.62
H.	Maximum Budget Limit	(II-H)	1,256,497.86
I.	Highest Budget Without a Vote	(II-I)	1,098,521.50
J.	Highest Budget	(II-J)	1,256,497.86
K.	Highest Voted Amount	(II-K)	157,976.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,098,521.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		81,367.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,367.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,098,521.50
1.	BASE Budget Limit	(V-A1)	1,008,521.62	
2.	Over-BASE Budget	(V-A2)	89,999.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		513,359.61
1.	Direct State Aid Paid By State	(V-B1)	513,359.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,205.44
D.	At Risk Student	(V-D)		1,532.19
E.	Indian Education For All	(V-E)		2,490.96
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		2,385.03
H.	Special Education Allowable Cost Payment	(V-H)		25,037.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,339.43
1.	Actual Non-Levy Revenue	(V-J1)	11,339.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		406,255.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	312,830.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	93,424.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,008,521.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,999.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,999.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.58
U.	Over-BASE Mills	(V-U)		15.02
1.	District Property Tax Levy Mills	(V-U1)	15.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,098,521.50

Budget Uses

Expenditure Budget	0002	1,098,521.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	513,359.61
Quality Educator	3111	45,205.44
At Risk Student	3112	1,532.19
Indian Education For All	3113	2,490.96
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	25,037.50
Data For Achievement	3116	2,385.03
State - Guaranteed Tax Base Aid	3120	312,830.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	948.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10,241.31
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	150.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	93,424.64		
Over-BASE Levy	1110(c)	89,999.88		
District Tax Levy			1110	183,424.52
Total Estimated Revenues to Fund Adopted Budget			0004	1,098,521.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,163.27

Budget Uses

Expenditure Budget	0002	165,163.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,116.63
Contingency	0006	1,011.66
Over-Schedule	0011	154,034.98
Fund Balance for Budget	TFS48	55,769.68
Operating Reserve	0961	33,032.65
Unreserved Fund Balance Reappropriated	0970	22,737.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,564.14
State - On-Schedule Transportation Reimbursement	3210	5,564.15
District Tax Levy	1110	131,297.95
District Mills	999	21.92
Total Estimated Revenues to Fund Adopted Budget	0004	165,163.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	67,301.20

Budget Uses

Expenditure Budget	0002	67,301.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,561.55
Operating Reserve	0961	20,561.55
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	67,301.20
District Mills	999	11.24
Total Estimated Revenues to Fund Adopted Budget	0004	67,301.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
COACHLINER ACTIVITY BUS	2021	125,537.50	25,107.50	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	14,743.20	3,685.80	3,685.80
2020 THOMAS BUS	2019	49,276.00	29,565.60	9,855.20	9,855.20
2019 IC BUS	2018	57,116.39	45,693.12	11,423.28	11,423.28
2016 INTERNATIONAL HARLOW'S SCHOOL BUS	2016	83,789.71	100,547.64	16,757.94	16,757.94
5 BUS CAMERAS W/DVR	2015	4,714.80	6,600.72	942.96	471.48
2011 BLUE BIRD 71 PASSENGER BUS 1	2010	45,875.00	68,812.50	N/A	NA
2011 THOMAS BUS	2010	77,177.00	115,765.50	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256, 1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.06	11,395.59	N/A	NA
BUS 4 1998 71PAS	1999	28,950.00	43,425.00	N/A	NA
Total					67,301.20

13 Tuition Fund

Adopted Budget	0001	30,224.77

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	15,224.77
Fund Balance for Budget	TFS48	25,224.77
Unreserved Fund Balance Reappropriated	0970	25,224.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	30,224.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,631.43
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	12,631.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	112,368.57
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,955.02

Budget Uses

Expenditure Budget	0002	13,955.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,955.02
Operating Reserve	0961	4,884.26
Unreserved Fund Balance Reappropriated	0970	9,070.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,884.26
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	13,955.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,984.54

Budget Uses

Expenditure Budget	0002	10,984.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,706.54
Operating Reserve	0961	6,706.54
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	984.54
District Tax Levy	1110	10,000.00
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	10,984.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,141.58
Operating Reserve	0961	1,141.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0847 Park City H S

Submit ID: 0847-14323670

61 Building Reserve Fund

Adopted Budget		0001	26,880.00

Budget Uses

Expenditure Budget		0002	26,880.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,478.08
Operating Reserve		0961	52,478.08
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,124.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,755.17	
District Tax Levy		1110	8,755.17
District Mills		999	1.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.46
Total Estimated Revenues to Fund Adopted Budget		0004	26,880.00

Budget Report
FY 2023

34 Park

0613 Park H S

Submit ID: 0613-40579888

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	426	49,391,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Josh Viegut

(Signature) (Date)

Chairperson, School Trustees: Ted Madden

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

34 Park

0613 Park H S

Submit ID: 0613-40579888

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,921,130.21	388,824.04	10%	9.92%	0.00	2,361,099.77	1,560,030.44	31.58
10 Transportation	609,287.53	97,000.00	20%	15.92%	78,284.01	354,503.52	176,500.00	3.57
11 Bus Depreciation Reserve	301,010.69	100,000.00	N/A	33.22%	126,010.69	0.00	175,000.00	3.54
13 Tuition	123,776.39		N/A		43,776.39	0.00	80,000.00	1.62
14 Retirement	903,456.01	145,000.00	20%	16.05%	223,456.01	680,000.00		
17 Adult Education	75,677.41	9,000.00	35%	11.89%	13,677.41	20,000.00	42,000.00	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	157,049.93	0.00	N/A	0.00%	53,973.86	3,076.07	100,000.00	2.02
29 Flexibility	469,682.98	0.00	N/A	0.00%	442,020.76	27,662.22	0.00	0.00
61 Building Reserve	432,949.75	0.00	N/A	0.00%	370,999.75	9,450.00	52,500.00	1.06
Total of All Funds	6,994,020.90	739,824.04			1,352,198.88	3,455,791.58	2,186,030.44	44.24

50 Debt Service **Tax Jurisdiction**								
HS2010A	1,115,500.00	16,669.95	20-9-438	1.49%	0.00	454,033.00	661,467.00	13.39
HS2010B	380,594.60	13,494.50	20-9-438	3.55%	0.00	52,183.00	328,411.60	6.65

Budget Report
FY 2023

34 Park

0613 Park H S

Submit ID: 0613-40579888

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK HS 9-12 426

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,582,949.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	141,865.92
D.	At Risk Student	(I-D)	10,205.19
E.	Indian Education For All	(I-E)	9,917.28
F.	American Indian Achievement Gap	(I-F)	2,061.00
G.	Data For Achievement	(I-G)	9,495.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	103,155.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	31,358.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	432
B.	BASE Budget Limit	(II-B)	3,087,896.53
C.	Maximum Budget Limit	(II-C)	3,839,193.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	799,927.68
E.	Adopted Budget	(II-E)	3,887,824.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,150,982.08
H.	Maximum Budget Limit	(II-H)	3,921,130.21
I.	Highest Budget Without a Vote	(II-I)	3,921,130.21
J.	Highest Budget	(II-J)	3,921,130.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,921,130.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		388,824.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		388,824.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,921,130.21
1.	BASE Budget Limit	(V-A1)	3,150,982.08	
2.	Over-BASE Budget	(V-A2)	770,148.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,582,949.70
1.	Direct State Aid Paid By State	(V-B1)	1,582,949.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		141,865.92
D.	At Risk Student	(V-D)		10,205.19
E.	Indian Education For All	(V-E)		9,917.28
F.	American Indian Achievement Gap	(V-F)		2,061.00
G.	Data For Achievement	(V-G)		9,495.54
H.	Special Education Allowable Cost Payment	(V-H)		103,155.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		35.33
1.	Actual Non-Levy Revenue	(V-J1)	35.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,291,296.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	501,414.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	789,882.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,150,982.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		770,148.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		770,148.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.99
U.	Over-BASE Mills	(V-U)		15.59
1.	District Property Tax Levy Mills	(V-U1)	15.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,921,130.21

Budget Uses

Expenditure Budget	0002	3,921,130.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,582,949.70
Quality Educator	3111	141,865.92
At Risk Student	3112	10,205.19
Indian Education For All	3113	9,917.28
American Indian Achievement Gap	3114	2,061.00
State Special Education Allowable Cost Payment to Districts	3115	103,155.39
Data For Achievement	3116	9,495.54
State - Guaranteed Tax Base Aid	3120	501,414.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	35.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	789,882.31		
Over-BASE Levy	1110(c)	770,148.13		
District Tax Levy			1110	1,560,030.44
Total Estimated Revenues to Fund Adopted Budget			0004	3,921,130.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	609,287.53

Budget Uses

Expenditure Budget	0002	609,287.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,912.29
Contingency	0006	5,591.23
Over-Schedule	0011	547,784.01
Fund Balance for Budget	TFS48	175,284.01
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	78,284.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	3,000.00
Transportation Fees from Other School Districts Within State	1420	290,000.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,751.76
State - On-Schedule Transportation Reimbursement	3210	30,751.76
District Tax Levy	1110	176,500.00
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	609,287.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	301,010.69

Budget Uses

Expenditure Budget	0002	301,010.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	226,010.69
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	126,010.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	175,000.00
District Mills	999	3.54
Total Estimated Revenues to Fund Adopted Budget	0004	301,010.69

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird T3FE Body #F520869	2021	114,500.00	10,000.00	22,900.00	10,000.00
21 Ford 18 Passenger SpED	2021	74,000.00	5,000.00	14,800.00	5,000.00
GS20 PASSENGERS FORD SPED BUS	2021	68,500.00	0.00	13,700.00	0.00
2021 BB 83 PASS	2020	108,000.00	10,000.00	21,600.00	10,000.00
2019 BB All American Activity	2018	162,000.00	34,400.00	32,400.00	25,000.00
2016 Blue Bird All American Body	2016	108,500.00	54,799.47	21,700.00	20,000.00
2014 83 Passenger #6	2014	108,651.57	65,055.16	21,730.31	20,000.00
2014 BB Bus	2014	129,820.00	85,835.78	25,964.00	25,000.00
2011BB BUS ACTIVITY 45 PASSENGER	2012	136,350.00	100,905.00	27,270.00	25,000.00
2013 BB 78 passenger	2012	105,000.00	71,500.00	21,000.00	20,000.00
203437- 84 PASS bb SCHOOL BUS	2010	97,500.00	105,750.00	19,500.00	15,000.00
203404 bb 84 passeneger	2009	98,990.00	148,485.00	N/A	NA
20070000 2007 blue bird bus	2007	77,030.00	107,436.00	15,406.00	0.00
203400- BB AA sped handi bus 29 passenger	2006	67,427.00	101,140.50	N/A	NA
20290-BB 78 passenger	2003	75,400.00	113,100.00	N/A	NA
20291	2003	525.00	787.50	N/A	NA
20136	2002	2,223.00	3,334.50	N/A	NA
20142	2002	515.00	772.50	N/A	NA
20143-BB 78 passenger bus	2002	74,764.00	112,146.00	N/A	NA
20057- 2001 school bus 78 passenger	2001	75,053.00	112,579.50	N/A	NA
Total					175,000.00

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13 Tuition Fund

Adopted Budget	0001	123,776.39

Budget Uses

Expenditure Budget	0002	123,776.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,776.39
Unreserved Fund Balance Reappropriated	0970	43,776.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	123,776.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	903,456.01

Budget Uses

Expenditure Budget	0002	903,456.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	368,456.01
Operating Reserve	0961	145,000.00
Unreserved Fund Balance Reappropriated	0970	223,456.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	680,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	903,456.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,677.41

Budget Uses

Expenditure Budget	0002	75,677.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,677.41
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	13,677.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	20,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,000.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	75,677.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	157,049.93

Budget Uses

Expenditure Budget	0002	157,049.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,973.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,973.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,076.07
District Tax Levy	1110	100,000.00
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	157,049.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	469,682.98

Budget Uses

Expenditure Budget	0002	469,682.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	442,020.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	442,020.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,662.22
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	469,682.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

HS2010A

Taxable Value		49,391,745.00
Adopted Budget	0001	1,115,500.00

Budget Uses

Expenditure Budget	0002	624,822.12
Add To Fund Balance	0003	490,677.88
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,516,669.95
Fund Balance In Sinking Fund	0960	7,500,000.00
Operating Reserve	0961	16,669.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	444,033.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	661,467.00
Jurisdiction Mills	999	13.39
Total Estimated Revenues to Fund Adopted Budget	0004	1,115,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	09/13/2010	06/15/2026	10,000,000.00	1,915,704.01	613,322.12	11,000.00	500.00
Total Bond Requirements							624,822.12
Total Debt Service Requirements						0002	624,822.12

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HS2010B

Taxable Value		49,391,745.00
Adopted Budget	0001	380,594.60

Budget Uses

Expenditure Budget	0002	324,302.02
Add To Fund Balance	0003	56,292.58
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,494.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	13,494.50
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	52,183.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	328,411.60
Jurisdiction Mills	999	6.65
Total Estimated Revenues to Fund Adopted Budget	0004	380,594.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	09/14/2010	06/15/2030	5,000,000.00	2,045,000.00	255,000.00	68,802.02	500.00
Total Bond Requirements							324,302.02
Total Debt Service Requirements						0002	324,302.02

61 Building Reserve Fund

Adopted Budget		0001	432,949.75

Budget Uses

Expenditure Budget		0002	432,949.75
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	370,999.75
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	370,999.75
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,450.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	52,500.00	
District Tax Levy		1110	52,500.00
District Mills		999	1.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.06
Total Estimated Revenues to Fund Adopted Budget		0004	432,949.75

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	938,488

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Jason Callantine

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

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0362 Pass Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	122,296.78	12,028.72	10%	9.84%	0.00	94,633.47	27,663.31	29.48
10 Transportation	160.30	0.00	20%	0.00%	160.30	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	156.42		N/A		156.42	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	2,838.10	14,161.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	781.45	0.00	N/A	0.00%	669.34	112.11	0.00	0.00
29 Flexibility	2.21	0.00	N/A	0.00%	2.21	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	140,397.16	15,428.72			3,826.37	108,907.48	27,663.31	29.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PASS CREEK K-8 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	59,554.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,860.80
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	302.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	289.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,829.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	609.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	688.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	111,196.30
C.	Maximum Budget Limit	(II-C)	138,116.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	118,068.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	114,843.76
H.	Maximum Budget Limit	(II-H)	142,953.73
I.	Highest Budget Without a Vote	(II-I)	122,296.78
J.	Highest Budget	(II-J)	142,953.73
K.	Highest Voted Amount	(II-K)	20,656.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	122,296.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,028.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,028.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		122,296.78
1.	BASE Budget Limit	(V-A1)	114,843.76	
2.	Over-BASE Budget	(V-A2)	7,453.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		59,554.44
1.	Direct State Aid Paid By State	(V-B1)	59,554.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,860.80
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		302.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		289.77
H.	Special Education Allowable Cost Payment	(V-H)		1,829.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60.92
1.	Actual Non-Levy Revenue	(V-J1)	60.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,945.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,282.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,663.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		114,843.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,453.02
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	7,453.02	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,453.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0362 Pass Creek Elem

Submit ID: 0362-31109622

01 General Fund

Adopted Budget	0001	122,296.78

Budget Uses

Expenditure Budget	0002	122,296.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	59,554.44
Quality Educator	3111	4,860.80
At Risk Student	3112	0.00
Indian Education For All	3113	302.64
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,829.64
Data For Achievement	3116	289.77
State - Guaranteed Tax Base Aid	3120	20,282.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	7,453.02
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,663.31		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	27,663.31
Total Estimated Revenues to Fund Adopted Budget			0004	122,296.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160.30

Budget Uses

Expenditure Budget	0002	160.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	160.30
Fund Balance for Budget	TFS48	160.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	156.42

Budget Uses

Expenditure Budget	0002	156.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	156.42
Unreserved Fund Balance Reappropriated	0970	156.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0362-31109622

0362 Pass Creek Elem

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,238.10
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	2,838.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,161.90
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	781.45

Budget Uses

Expenditure Budget	0002	781.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	669.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	669.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	781.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.21

Budget Uses

Expenditure Budget	0002	2.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0362-31109622

0362 Pass Creek Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0362-31109622

0362 Pass Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

50 Teton

0898 Pendroy Elem

Submit ID: 0898-92603803

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	905,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Pat Field

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

50 Teton

0898 Pendroy Elem

Submit ID: 0898-92603803

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	115,395.07	11,883.97	10%	10.30%	5,080.30	87,714.32	22,600.45	24.95
10 Transportation	23,616.33	4,723.27	20%	20.00%	18,893.06	800.00	3,923.27	4.33
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	17,596.58	8,403.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,131.03	0.00	N/A	0.00%	2,018.38	112.65	0.00	0.00
29 Flexibility	108,890.42	0.00	N/A	0.00%	108,890.42	0.00	0.00	0.00
61 Building Reserve	16,540.00	0.00	N/A	0.00%	0.00	11,638.31	4,901.69	5.41
Total of All Funds	292,572.85	21,807.24			152,478.74	108,668.70	31,425.41	34.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

0898 Pendroy Elem

Submit ID: 0898-92603803

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PENDROY K-6 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	59,554.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	1,940.11
E.	Indian Education For All	(I-E)	302.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	289.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,829.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	609.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	801.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	118,129.56
C.	Maximum Budget Limit	(II-C)	146,220.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	118,129.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	115,395.07
H.	Maximum Budget Limit	(II-H)	142,895.17
I.	Highest Budget Without a Vote	(II-I)	115,395.07
J.	Highest Budget	(II-J)	142,895.17
K.	Highest Voted Amount	(II-K)	27,500.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	115,395.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			11,539.51
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			344.46
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	344.46		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			5,080.30
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,080.30		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			16,964.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		115,395.07
	1. BASE Budget Limit	(V-A1)	115,395.07	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		59,554.44
	1. Direct State Aid Paid By State	(V-B1)	59,554.44	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		1,940.11
E.	Indian Education For All	(V-E)		302.64
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		289.77
H.	Special Education Allowable Cost Payment	(V-H)		1,829.64
I.	Remaining Fund Balance Available	(V-I)		5,080.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		340.77
	1. Actual Non-Levy Revenue	(V-J1)	340.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,585.40
	1. State - Guaranteed Tax Base Aid	(V-L1)	19,984.95	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,600.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		115,395.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	115,395.07

Budget Uses

Expenditure Budget	0002	115,395.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,080.30
Direct State Aid	3110	59,554.44
Quality Educator	3111	3,472.00
At Risk Student	3112	1,940.11
Indian Education For All	3113	302.64
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,829.64
Data For Achievement	3116	289.77
State - Guaranteed Tax Base Aid	3120	19,984.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	340.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,600.45		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	22,600.45
Total Estimated Revenues to Fund Adopted Budget			0004	115,395.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	23,616.33

Budget Uses

Expenditure Budget	0002	23,616.33
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	700.00
Contingency	0006	100.00
Over-Schedule	0011	22,816.33
Fund Balance for Budget	TFS48	23,616.33
Operating Reserve	0961	4,723.27
Unreserved Fund Balance Reappropriated	0970	18,893.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	400.00
State - On-Schedule Transportation Reimbursement	3210	400.00
District Tax Levy	1110	3,923.27
District Mills	999	4.33
Total Estimated Revenues to Fund Adopted Budget	0004	23,616.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
50 Teton
0898 Pendroy Elem

Submit ID: 0898-92603803

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0898 Pendroy Elem

Submit ID: 0898-92603803

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,796.58
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	17,596.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,403.42
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,131.03

Budget Uses

Expenditure Budget	0002	2,131.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,018.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,018.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,131.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0898 Pendroy Elem

Submit ID: 0898-92603803

29 Flexibility Fund

Adopted Budget	0001	108,890.42

Budget Uses

Expenditure Budget	0002	108,890.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,890.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,890.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	108,890.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0898 Pendroy Elem

Submit ID: 0898-92603803

61 Building Reserve Fund

Adopted Budget		0001	16,540.00

Budget Uses

Expenditure Budget		0002	16,540.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,638.31
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,901.69	
District Tax Levy		1110	4,901.69
District Mills		999	5.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.41
Total Estimated Revenues to Fund Adopted Budget		0004	16,540.00

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 114	71	9,578,555

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linda Graham

(Signature) (Date)

Chairperson, School Trustees: Sara Rouse

(Signature) (Date)

County Superintendent: Vicki Harding

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,878,408.44	187,840.84	10%	10.00%	20,883.11	1,078,931.64	778,593.69	81.29
10 Transportation	268,765.00	53,753.00	20%	20.00%	59,595.73	61,477.02	147,692.25	15.42
11 Bus Depreciation Reserve	530,733.15	0.00	N/A	0.00%	472,183.75	0.00	58,549.40	6.11
13 Tuition	59,400.00		N/A		6,700.64	0.00	52,699.36	5.50
14 Retirement	325,456.00	65,091.20	20%	20.00%	59,847.82	265,608.18		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	10,869.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,192.00	0.00	N/A	0.00%	46,601.24	1,494.26	49,096.50	5.13
29 Flexibility	59,890.69	0.00	N/A	0.00%	59,890.69	0.00	0.00	0.00
61 Building Reserve	46,073.83	0.00	N/A	0.00%	5.87	13,967.96	32,100.00	3.35
Total of All Funds	3,275,919.11	310,185.04			736,578.06	1,421,479.06	1,118,731.20	116.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PHILIPSBURG K-6	88 *
M1	PHILIPSBURG 7-8	26 *
H1	GRANITE HS 9-12	71

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	788,803.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,704.64
D.	At Risk Student	(I-D)	6,716.82
E.	Indian Education For All	(I-E)	4,306.80
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	4,123.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,070.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,350.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,749.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,013.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,474,299.49
C.	Maximum Budget Limit	(II-C)	1,840,107.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	347,760.50
E.	Adopted Budget	(II-E)	1,822,059.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,530,647.94
H.	Maximum Budget Limit	(II-H)	1,907,232.71
I.	Highest Budget Without a Vote	(II-I)	1,878,408.44
J.	Highest Budget	(II-J)	1,907,232.71
K.	Highest Voted Amount	(II-K)	28,824.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,878,408.44

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		187,840.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,883.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,883.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,723.95

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,557.62	11,512.64	30,070.26
B.	Special Education RSBG to Coop	5,742.66	3,608.22	9,350.88
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,720.11	6,048.34	15,768.46

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	722,211.90	540,771.50	1,262,983.40
		889,435.90	875,224.50	1,764,660.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	313,970.87	308,954.25	622,925.12
H.	Special Education in BASE@40%	9,720.11	6,048.34	15,768.46
I.	Subsidized BASE Amount	323,690.98	315,002.59	638,693.58
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,878,408.44
1.	BASE Budget Limit	(V-A1)	1,530,647.94	
2.	Over-BASE Budget	(V-A2)	347,760.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		788,803.20
1.	Direct State Aid Paid By State	(V-B1)	788,803.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,704.64
D.	At Risk Student	(V-D)		6,716.82
E.	Indian Education For All	(V-E)		4,306.80
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		4,123.65

H.	Special Education Allowable Cost Payment	(V-H)		30,070.26
I.	Remaining Fund Balance Available	(V-I)		20,883.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		629.09
1.	Actual Non-Levy Revenue	(V-J1)	629.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		617,181.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	186,348.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	430,833.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,530,647.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,760.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.79
T.	BASE Mills - High School	(V-T)		17.19
U.	Over-BASE Mills	(V-U)		36.31
1.	District Property Tax Levy Mills	(V-U1)	36.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

01 General Fund

Adopted Budget	0001	1,878,408.44

Budget Uses

Expenditure Budget	0002	1,878,408.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,883.11
Direct State Aid	3110	788,803.20
Quality Educator	3111	57,704.64
At Risk Student	3112	6,716.82
Indian Education For All	3113	4,306.80
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	30,070.26
Data For Achievement	3116	4,123.65
State - Guaranteed Tax Base Aid	3120	186,348.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	629.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	430,833.19		
Over-BASE Levy	1110(c)	347,760.50		
District Tax Levy			1110	778,593.69
Total Estimated Revenues to Fund Adopted Budget			0004	1,878,408.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	268,765.00

Budget Uses

Expenditure Budget	0002	268,765.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,888.20
Contingency	0006	5,588.82
Over-Schedule	0011	207,287.98
Fund Balance for Budget	TFS48	113,348.73
Operating Reserve	0961	53,753.00
Unreserved Fund Balance Reappropriated	0970	59,595.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,738.51
State - On-Schedule Transportation Reimbursement	3210	30,738.51
District Tax Levy	1110	147,692.25
District Mills	999	15.42
Total Estimated Revenues to Fund Adopted Budget	0004	268,765.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	530,733.15

Budget Uses

Expenditure Budget	0002	530,733.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	472,183.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	472,183.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	58,549.40
District Mills	999	6.11
Total Estimated Revenues to Fund Adopted Budget	0004	530,733.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 INTERNAT'L ACTIVITY BUS, 44 PASSENGER	2019	166,724.00	100,034.40	33,344.80	33,344.80
2 WHEELCHAIR CONVERSION TO 2012 INTERNAT'L 65 PASSENGER BUS	2018	22,354.00	17,883.20	4,470.80	4,470.80
2017 FRHT THOMAS 44 PASSENGER YELLOW BUS	2017	103,669.00	103,669.00	20,733.80	20,733.80
2012 INTERNAT'L 65 PASSENGER YELLOW SCHOOL BUS	2012	96,593.00	144,889.50	N/A	NA
2010 INTERNAT'L 41 PASSENDER YELLOW BUS	2010	78,500.00	117,750.00	N/A	NA
2009 INTERNATL 71 PASSENGER BUS	2009	85,787.00	128,680.50	N/A	NA
Activity Bus	2003	77,500.00	116,250.00	N/A	NA
02-Bus #3	2002	64,333.00	96,499.50	N/A	NA
Total					58,549.40

Budget Report
FY 2023
20 Granite
0416 Philipsburg K-12 Schools

Submit ID: 0416-07175926

13 Tuition Fund

Adopted Budget	0001	59,400.00

Budget Uses

Expenditure Budget	0002	59,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,700.64
Unreserved Fund Balance Reappropriated	0970	6,700.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,699.36
District Mills	999	5.50
Total Estimated Revenues to Fund Adopted Budget	0004	59,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	325,456.00

Budget Uses

Expenditure Budget	0002	325,456.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,939.02
Operating Reserve	0961	65,091.20
Unreserved Fund Balance Reappropriated	0970	59,847.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	265,608.18
Total Estimated Revenues to Fund Adopted Budget	0004	325,456.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,369.21
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	10,869.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	869.21

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	97,192.00

Budget Uses

Expenditure Budget	0002	97,192.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,601.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,601.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,494.26
District Tax Levy	1110	49,096.50
District Mills	999	5.13
Total Estimated Revenues to Fund Adopted Budget	0004	97,192.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,890.69

Budget Uses

Expenditure Budget	0002	59,890.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,890.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,890.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,890.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

20 Granite

Submit ID: 0416-07175926

0416 Philipsburg K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	46,073.83
Budget Uses			
Expenditure Budget		0002	46,073.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5.87
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,967.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,100.00	
District Tax Levy		1110	32,100.00
District Mills		999	3.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.35
Total Estimated Revenues to Fund Adopted Budget		0004	46,073.83

Budget Report
FY 2023

34 Park

0620 Pine Creek Elem

Submit ID: 0620-16873099

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	45	N/A	2,927,520

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ken Mosby

(Signature) (Date)

Chairperson, School Trustees: Luke Jergenson

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
34 Park
0620 Pine Creek Elem

Submit ID: 0620-16873099

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	429,212.45	41,612.92	10%	9.70%	0.00	297,051.82	132,160.63	45.14
10 Transportation	1,850.00	0.00	20%	0.00%	1,845.29	4.71	0.00	0.00
11 Bus Depreciation Reserve	66,739.14	0.00	N/A	0.00%	59,139.14	0.00	7,600.00	2.60
13 Tuition	3,615.00		N/A		3,611.53	3.47	0.00	0.00
14 Retirement	41,600.00	8,320.00	20%	20.00%	1,039.39	40,560.61		
17 Adult Education	4,445.00	0.00	35%	0.00%	4,440.46	4.54	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,380.00	0.00	N/A	0.00%	13,993.38	386.62	0.00	0.00
29 Flexibility	405.00	0.00	N/A	0.00%	402.70	2.30	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	562,246.59	49,932.92			84,471.89	338,014.07	139,760.63	47.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

0620 Pine Creek Elem

Submit ID: 0620-16873099

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PINE CREEK K-8	34
M1	PINE CREEK 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	202,833.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,092.85
D.	At Risk Student	(I-D)	26.63
E.	Indian Education For All	(I-E)	1,047.60
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,003.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,861.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,286.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,236.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	365,927.27
C.	Maximum Budget Limit	(II-C)	453,991.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,279.91
E.	Adopted Budget	(II-E)	405,207.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	389,932.54
H.	Maximum Budget Limit	(II-H)	483,887.62
I.	Highest Budget Without a Vote	(II-I)	429,212.45
J.	Highest Budget	(II-J)	483,887.62
K.	Highest Voted Amount	(II-K)	54,675.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	429,212.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		41,612.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		41,612.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		429,212.45
1.	BASE Budget Limit	(V-A1)	389,932.54	
2.	Over-BASE Budget	(V-A2)	39,279.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		202,833.54
1.	Direct State Aid Paid By State	(V-B1)	202,833.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,092.85
D.	At Risk Student	(V-D)		26.63
E.	Indian Education For All	(V-E)		1,047.60
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,003.05
H.	Special Education Allowable Cost Payment	(V-H)		6,861.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		32.08
1.	Actual Non-Levy Revenue	(V-J1)	32.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		163,806.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	70,925.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	92,880.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		389,932.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,279.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,279.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.42
1.	District Property Tax Levy Mills	(V-U1)	13.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	429,212.45

Budget Uses

Expenditure Budget	0002	429,212.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	202,833.54
Quality Educator	3111	14,092.85
At Risk Student	3112	26.63
Indian Education For All	3113	1,047.60
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	6,861.15
Data For Achievement	3116	1,003.05
State - Guaranteed Tax Base Aid	3120	70,925.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	92,880.72		
Over-BASE Levy	1110(c)	39,279.91		
District Tax Levy			1110	132,160.63
Total Estimated Revenues to Fund Adopted Budget			0004	429,212.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,850.00

Budget Uses

Expenditure Budget	0002	1,850.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,850.00
Fund Balance for Budget	TFS48	1,845.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,845.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4.71
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	66,739.14

Budget Uses

Expenditure Budget	0002	66,739.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,139.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,139.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,600.00
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	66,739.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 36 passenger IC	2015	38,000.00	37,900.00	7,600.00	7,600.00
Total					7,600.00

Budget Report
FY 2023
34 Park
0620 Pine Creek Elem

Submit ID: 0620-16873099

13 Tuition Fund

Adopted Budget	0001	3,615.00

Budget Uses

Expenditure Budget	0002	3,615.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,611.53
Unreserved Fund Balance Reappropriated	0970	3,611.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3.47
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,615.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park
0620 Pine Creek Elem

Submit ID: 0620-16873099

14 Retirement Fund

Adopted Budget	0001	41,600.00

Budget Uses

Expenditure Budget	0002	41,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,359.39
Operating Reserve	0961	8,320.00
Unreserved Fund Balance Reappropriated	0970	1,039.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,560.61
Total Estimated Revenues to Fund Adopted Budget	0004	41,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 0620-16873099

0620 Pine Creek Elem

17 Adult Education Fund

Adopted Budget	0001	4,445.00

Budget Uses

Expenditure Budget	0002	4,445.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,440.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,440.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	4.54
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,445.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,380.00

Budget Uses

Expenditure Budget	0002	14,380.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,993.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,993.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5.96
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	380.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,380.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	405.00

Budget Uses

Expenditure Budget	0002	405.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	402.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	405.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park
0620 Pine Creek Elem

Submit ID: 0620-16873099

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 0620-16873099

0620 Pine Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

17 Garfield

Submit ID: 0385-73828938

0385 Pine Grove Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	352,262

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Pierson

(Signature) (Date)

Chairperson, School Trustees: NOLAN BOLLINGER

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

17 Garfield

Submit ID: 0385-73828938

0385 Pine Grove Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	84,825.13	10,103.59	10%	11.91%	3,976.76	71,900.56	8,947.81	25.40
10 Transportation	3,431.34	686.27	20%	20.00%	185.14	3,246.20	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	8,486.52	0.00	20%	0.00%	0.00	8,486.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82.81	1,768.28	N/A	2135.35%	0.00	82.81	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	96,825.80	12,558.14			4,161.90	83,716.09	8,947.81	25.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

Submit ID: 0385-73828938

0385 Pine Grove Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PINE GROVE K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	1,421.00
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,067.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	866.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	84,023.20
C.	Maximum Budget Limit	(II-C)	104,775.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	84,023.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	84,825.13
H.	Maximum Budget Limit	(II-H)	104,817.35
I.	Highest Budget Without a Vote	(II-I)	84,825.13
J.	Highest Budget	(II-J)	104,817.35
K.	Highest Voted Amount	(II-K)	19,992.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	84,825.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		103.59
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	103.59	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,976.76
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,976.76	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,080.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		84,825.13
	1. BASE Budget Limit	(V-A1)	84,825.13	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
	1. Direct State Aid Paid By State	(V-B1)	43,569.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		1,421.00
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		1,067.29
I.	Remaining Fund Balance Available	(V-I)		3,976.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		55.43
	1. Actual Non-Levy Revenue	(V-J1)	55.43	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,944.21
	1. State - Guaranteed Tax Base Aid	(V-L1)	21,996.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,947.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		84,825.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	84,825.13

Budget Uses

Expenditure Budget	0002	84,825.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,976.76
Direct State Aid	3110	43,569.45
Quality Educator	3111	3,472.00
At Risk Student	3112	1,421.00
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,067.29
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	21,996.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	55.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,947.81		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	8,947.81
Total Estimated Revenues to Fund Adopted Budget			0004	84,825.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,431.34

Budget Uses

Expenditure Budget	0002	3,431.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,119.40
Contingency	0006	311.94
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	871.41
Operating Reserve	0961	686.27
Unreserved Fund Balance Reappropriated	0970	185.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,530.53
State - On-Schedule Transportation Reimbursement	3210	1,715.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,431.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	8,486.52

Budget Uses

Expenditure Budget	0002	8,486.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,486.52
Total Estimated Revenues to Fund Adopted Budget	0004	8,486.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82.81

Budget Uses

Expenditure Budget	0002	82.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,768.28
Operating Reserve	0961	1,768.28
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

17 Garfield

Submit ID: 0385-73828938

0385 Pine Grove Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-22213493

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	75	N/A	2,203,090

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marilyn Michael

(Signature) (Date)

Chairperson, School Trustees: Joshua Cantrell

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-22213493

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	554,768.36	55,476.84	10%	10.00%	350.84	411,303.17	143,114.35	64.96
10 Transportation	70,000.00	14,000.00	20%	20.00%	6,203.12	14,161.29	49,635.59	22.53
11 Bus Depreciation Reserve	112,966.24	0.00	N/A	0.00%	112,966.24	0.00	0.00	0.00
13 Tuition	66,000.00		N/A		12,104.39	0.00	53,895.61	24.46
14 Retirement	73,000.00	14,600.00	20%	20.00%	10,932.05	62,067.95		
17 Adult Education	6,000.00	2,100.00	35%	35.00%	2,800.89	0.00	3,199.11	1.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,494.96	0.00	N/A	0.00%	2,020.37	474.59	7,000.00	3.18
29 Flexibility	6,473.53	0.00	N/A	0.00%	6,473.53	0.00	0.00	0.00
61 Building Reserve	22,475.29	0.00	N/A	0.00%	105.29	15,654.28	6,715.72	3.05
Total of All Funds	921,178.38	86,176.84			153,956.72	503,661.28	263,560.38	119.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-22213493

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PIONEER K-6 75

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	224,544.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,776.00
D.	At Risk Student	(I-D)	4,371.43
E.	Indian Education For All	(I-E)	1,746.00
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	1,671.75
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,564.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,811.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,456.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	427,261.39
C.	Maximum Budget Limit	(II-C)	533,512.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,616.56
E.	Adopted Budget	(II-E)	495,877.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	486,151.80
H.	Maximum Budget Limit	(II-H)	608,444.56
I.	Highest Budget Without a Vote	(II-I)	554,768.36
J.	Highest Budget	(II-J)	608,444.56
K.	Highest Voted Amount	(II-K)	53,676.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	554,768.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,476.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		350.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	350.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,827.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		554,768.36
1.	BASE Budget Limit	(V-A1)	486,151.80	
2.	Over-BASE Budget	(V-A2)	68,616.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		224,544.19
1.	Direct State Aid Paid By State	(V-B1)	224,544.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,776.00
D.	At Risk Student	(V-D)		4,371.43
E.	Indian Education For All	(V-E)		1,746.00
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		1,671.75
H.	Special Education Allowable Cost Payment	(V-H)		32,564.44
I.	Remaining Fund Balance Available	(V-I)		350.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		179.00
1.	Actual Non-Levy Revenue	(V-J1)	179.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		191,345.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	116,847.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	74,497.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		486,151.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,616.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,616.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.81
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.15
1.	District Property Tax Levy Mills	(V-U1)	31.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	554,768.36

Budget Uses

Expenditure Budget	0002	554,768.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	350.84
Direct State Aid	3110	224,544.19
Quality Educator	3111	27,776.00
At Risk Student	3112	4,371.43
Indian Education For All	3113	1,746.00
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	32,564.44
Data For Achievement	3116	1,671.75
State - Guaranteed Tax Base Aid	3120	116,847.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	179.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	74,497.79		
Over-BASE Levy	1110(c)	68,616.56		
District Tax Levy			1110	143,114.35
Total Estimated Revenues to Fund Adopted Budget			0004	554,768.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,873.90
Contingency	0006	1,287.39
Over-Schedule	0011	55,838.71
Fund Balance for Budget	TFS48	20,203.12
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	6,203.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,080.64
State - On-Schedule Transportation Reimbursement	3210	7,080.65
District Tax Levy	1110	49,635.59
District Mills	999	22.53
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	112,966.24

Budget Uses

Expenditure Budget	0002	112,966.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	112,966.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,966.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,966.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
International	2019	94,808.16	0.00	18,961.63	0.00
1BAAECPHX2F204480	2001	54,242.50	81,363.75	N/A	NA
Total					0.00

Budget Report
FY 2023

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-22213493

13 Tuition Fund

Adopted Budget	0001	66,000.00

Budget Uses

Expenditure Budget	0002	66,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,104.39
Unreserved Fund Balance Reappropriated	0970	12,104.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,895.61
District Mills	999	24.46
Total Estimated Revenues to Fund Adopted Budget	0004	66,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	73,000.00

Budget Uses

Expenditure Budget	0002	73,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,532.05
Operating Reserve	0961	14,600.00
Unreserved Fund Balance Reappropriated	0970	10,932.05

Estimated Funding Sources

Interest Earnings	1510	17.14
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,050.81
Total Estimated Revenues to Fund Adopted Budget	0004	73,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,900.89
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	2,800.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,199.11
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,494.96

Budget Uses

Expenditure Budget	0002	9,494.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,020.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,020.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	474.59
District Tax Levy	1110	7,000.00
District Mills	999	3.18
Total Estimated Revenues to Fund Adopted Budget	0004	9,494.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-22213493

29 Flexibility Fund

Adopted Budget	0001	6,473.53

Budget Uses

Expenditure Budget	0002	6,473.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,473.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,473.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,473.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-22213493

61 Building Reserve Fund

Adopted Budget		0001	22,475.29

Budget Uses

Expenditure Budget		0002	22,475.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,654.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,715.72	
District Tax Levy		1110	6,715.72
District Mills		999	3.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.05
Total Estimated Revenues to Fund Adopted Budget		0004	22,475.29

Budget Report
FY 2023

45 Sanders

0803 Plains K-12

Submit ID: 0803-73960788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 320	* 148	7,758,895

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Pfister

(Signature) (Date)

Chairperson, School Trustees: Ron Warren

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

45 Sanders

0803 Plains K-12

Submit ID: 0803-73960788

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,634,685.56	418,727.64	10%	11.52%	0.00	2,889,900.83	744,784.73	95.97
10 Transportation	407,000.00	55,000.00	20%	13.51%	9,347.98	91,438.95	306,213.07	39.47
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	53,000.00		N/A		0.00	0.00	53,000.00	6.83
14 Retirement	502,400.00	100,480.00	20%	20.00%	62,068.15	440,331.85		
17 Adult Education	5,000.00	1,500.00	35%	30.00%	2,775.00	475.00	1,750.00	0.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	215,724.89	0.00	N/A	0.00%	182,479.83	3,245.06	30,000.00	3.87
29 Flexibility	18,800.00	0.00	N/A	0.00%	18,780.05	19.95	0.00	0.00
61 Building Reserve	226,383.72	0.00	N/A	0.00%	143,913.72	49,140.00	33,330.00	4.30
Total of All Funds	5,062,994.17	575,707.64			419,364.73	3,474,551.64	1,169,077.80	150.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

45 Sanders

0803 Plains K-12

Submit ID: 0803-73960788

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLAINS ELEMENTARY	241	*
M1	PLAINS 7-8	79	*
H1	PLAINS HS 9-12	148	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,635,427.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,616.00
D.	At Risk Student	(I-D)	23,049.87
E.	Indian Education For All	(I-E)	10,895.04
F.	American Indian Achievement Gap	(I-F)	4,122.00
G.	Data For Achievement	(I-G)	10,431.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	93,716.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,059.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,731.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	477
B.	BASE Budget Limit	(II-B)	3,217,288.13
C.	Maximum Budget Limit	(II-C)	3,976,022.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,428.76
E.	Adopted Budget	(II-E)	3,604,716.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,247,256.80
H.	Maximum Budget Limit	(II-H)	4,011,792.34
I.	Highest Budget Without a Vote	(II-I)	3,634,685.56
J.	Highest Budget	(II-J)	4,011,792.34
K.	Highest Voted Amount	(II-K)	377,106.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,634,685.56

Budget Report
FY 2023

45 Sanders

Submit ID: 0803-73960788

0803 Plains K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		363,468.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		55,259.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	55,259.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		418,727.64

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	64,239.64	29,477.05	93,716.69
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,695.86	11,790.82	37,486.68

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	2,032,603.50	1,124,393.00	3,156,996.50
		2,199,827.50	1,458,846.00	3,658,673.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	776,539.11	514,972.64	1,291,511.75
H.	Special Education in BASE@40%	25,695.86	11,790.82	37,486.68
I.	Subsidized BASE Amount	802,234.97	526,763.46	1,328,998.43
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,634,685.56
1.	BASE Budget Limit	(V-A1)	3,247,256.80	
2.	Over-BASE Budget	(V-A2)	387,428.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,635,427.05
1.	Direct State Aid Paid By State	(V-B1)	1,635,427.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,616.00
D.	At Risk Student	(V-D)		23,049.87
E.	Indian Education For All	(V-E)		10,895.04
F.	American Indian Achievement Gap	(V-F)		4,122.00
G.	Data For Achievement	(V-G)		10,431.72

H.	Special Education Allowable Cost Payment	(V-H)		93,716.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,485.62
1.	Actual Non-Levy Revenue	(V-J1)	1,485.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,327,512.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	970,156.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	357,355.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,247,256.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,428.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,428.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.70
T.	BASE Mills - High School	(V-T)		16.34
U.	Over-BASE Mills	(V-U)		49.93
1.	District Property Tax Levy Mills	(V-U1)	49.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

45 Sanders

0803 Plains K-12

Submit ID: 0803-73960788

01 General Fund

Adopted Budget	0001	3,634,685.56

Budget Uses

Expenditure Budget	0002	3,634,685.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,635,427.05
Quality Educator	3111	140,616.00
At Risk Student	3112	23,049.87
Indian Education For All	3113	10,895.04
American Indian Achievement Gap	3114	4,122.00
State Special Education Allowable Cost Payment to Districts	3115	93,716.69
Data For Achievement	3116	10,431.72
State - Guaranteed Tax Base Aid	3120	970,156.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	425.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,047.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	12.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	357,355.97		
Over-BASE Levy	1110(c)	387,428.76		
District Tax Levy			1110	744,784.73
Total Estimated Revenues to Fund Adopted Budget			0004	3,634,685.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	407,000.00

Budget Uses

Expenditure Budget	0002	407,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,035.41
Contingency	0006	8,303.54
Over-Schedule	0011	315,661.05
Fund Balance for Budget	TFS48	64,347.98
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	9,347.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	45,669.47
State - On-Schedule Transportation Reimbursement	3210	45,669.48
District Tax Levy	1110	306,213.07
District Mills	999	39.47
Total Estimated Revenues to Fund Adopted Budget	0004	407,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,000.00
District Mills	999	6.83
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	502,400.00

Budget Uses

Expenditure Budget	0002	502,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	162,548.15
Operating Reserve	0961	100,480.00
Unreserved Fund Balance Reappropriated	0970	62,068.15

Estimated Funding Sources

Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	440,131.85
Total Estimated Revenues to Fund Adopted Budget	0004	502,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,275.00
Operating Reserve	0961	1,500.00
Unreserved Fund Balance Reappropriated	0970	2,775.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	460.00
Interest Earnings	1510	15.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,750.00
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	215,724.89

Budget Uses

Expenditure Budget	0002	215,724.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,479.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,479.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	75.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,170.06
District Tax Levy	1110	30,000.00
District Mills	999	3.87
Total Estimated Revenues to Fund Adopted Budget	0004	215,724.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,800.00

Budget Uses

Expenditure Budget	0002	18,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,780.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,780.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	19.95
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

0803 Plains K-12

Submit ID: 0803-73960788

61 Building Reserve Fund

Adopted Budget		0001	226,383.72

Budget Uses

Expenditure Budget		0002	226,383.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,913.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,913.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,140.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,330.00	
District Tax Levy		1110	33,330.00
District Mills		999	4.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.30
Total Estimated Revenues to Fund Adopted Budget		0004	226,383.72

Budget Report
FY 2023

15 Flathead

Submit ID: 0325-59830339

0325 Pleasant Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	511,351

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Sheets

(Signature) (Date)

Chairperson, School Trustees: Ryan Wade

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

Submit ID: 0325-59830339

0325 Pleasant Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,419.13	7,968.87	10%	7.03%	0.00	85,230.53	28,188.60	55.13
10 Transportation	3,714.78	240.23	20%	6.47%	0.00	3,090.78	624.00	1.22
11 Bus Depreciation Reserve	6,833.43	0.00	N/A	0.00%	5,233.43	0.00	1,600.00	3.13
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,168.39	3,433.38	20%	20.00%	3,681.74	13,486.65		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101.13	0.00	N/A	0.00%	0.00	101.13	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	56,828.89	0.00	N/A	0.00%	41,058.89	12,616.00	3,154.00	6.17
Total of All Funds	198,065.75	11,642.48			49,974.06	114,525.09	33,566.60	65.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0325-59830339

0325 Pleasant Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PLEASANT VALLEY K-8 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,226.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,677.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	705.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	81,399.88
C.	Maximum Budget Limit	(II-C)	100,917.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,824.61
E.	Adopted Budget	(II-E)	91,224.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	103,594.52
H.	Maximum Budget Limit	(II-H)	128,639.58
I.	Highest Budget Without a Vote	(II-I)	113,419.13
J.	Highest Budget	(II-J)	128,639.58
K.	Highest Voted Amount	(II-K)	15,220.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,419.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		7,968.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		7,968.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,419.13
1.	BASE Budget Limit	(V-A1)	103,594.52	
2.	Over-BASE Budget	(V-A2)	9,824.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,226.46
1.	Direct State Aid Paid By State	(V-B1)	54,226.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		1,677.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		30.03
1.	Actual Non-Levy Revenue	(V-J1)	30.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,687.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	25,323.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,363.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		103,594.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,824.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,824.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.21
1.	District Property Tax Levy Mills	(V-U1)	19.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
15 Flathead

Submit ID: 0325-59830339

0325 Pleasant Valley Elem

01 General Fund

Adopted Budget	0001	113,419.13

Budget Uses

Expenditure Budget	0002	113,419.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	54,226.46
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,677.17
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	25,323.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	30.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,363.99		
Over-BASE Levy	1110(c)	9,824.61		
District Tax Levy			1110	28,188.60
Total Estimated Revenues to Fund Adopted Budget			0004	113,419.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,714.78

Budget Uses

Expenditure Budget	0002	3,714.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,809.80
Contingency	0006	280.98
Over-Schedule	0011	624.00
Fund Balance for Budget	TFS48	240.23
Operating Reserve	0961	240.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,545.39
State - On-Schedule Transportation Reimbursement	3210	1,545.39
District Tax Levy	1110	624.00
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	3,714.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	6,833.43

Budget Uses

Expenditure Budget	0002	6,833.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,233.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,233.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,600.00
District Mills	999	3.13
Total Estimated Revenues to Fund Adopted Budget	0004	6,833.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2011 Chevrolet Traverse	2019	12,503.24	5,270.65	2,500.65	1,600.00
Total					1,600.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,168.39

Budget Uses

Expenditure Budget	0002	17,168.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,115.12
Operating Reserve	0961	3,433.38
Unreserved Fund Balance Reappropriated	0970	3,681.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,486.65
Total Estimated Revenues to Fund Adopted Budget	0004	17,168.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101.13

Budget Uses

Expenditure Budget	0002	101.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	101.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0325-59830339

0325 Pleasant Valley Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 0325-59830339

0325 Pleasant Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	56,828.89

Budget Uses

Expenditure Budget		0002	56,828.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	41,058.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	41,058.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,616.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,154.00	
District Tax Levy		1110	3,154.00
District Mills		999	6.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.17
Total Estimated Revenues to Fund Adopted Budget		0004	56,828.89

Budget Report
FY 2023

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-53409098

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	75	1,345,740

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Daychild

(Signature) (Date)

Chairperson, School Trustees: Fannie Cliff

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-53409098

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	802,234.85	77,615.86	10%	9.67%	0.00	779,707.12	22,527.73	16.73
10 Transportation	172,885.00	34,577.00	20%	20.00%	73,109.11	13,092.75	86,683.14	64.41
11 Bus Depreciation Reserve	63,983.91	0.00	N/A	0.00%	45,679.31	0.00	18,304.60	13.60
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	194,250.00	38,850.00	20%	20.00%	15,848.30	178,401.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,444.84	0.00	N/A	0.00%	4,661.68	783.16	0.00	0.00
29 Flexibility	564.52	0.00	N/A	0.00%	564.52	0.00	0.00	0.00
61 Building Reserve	37,747.15	0.00	N/A	0.00%	14,607.15	17,240.00	5,900.00	4.38
Total of All Funds	1,277,110.27	151,042.86			154,470.07	989,224.73	133,415.47	99.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-53409098

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PLENTY COUPS HS 9-12 75

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	404,810.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,633.78
D.	At Risk Student	(I-D)	6,383.02
E.	Indian Education For All	(I-E)	1,746.00
F.	American Indian Achievement Gap	(I-F)	16,946.00
G.	Data For Achievement	(I-G)	1,671.75
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,026.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,811.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,260.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	74
B.	BASE Budget Limit	(II-B)	768,491.08
C.	Maximum Budget Limit	(II-C)	949,087.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	768,491.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	802,234.85
H.	Maximum Budget Limit	(II-H)	990,651.30
I.	Highest Budget Without a Vote	(II-I)	802,234.85
J.	Highest Budget	(II-J)	990,651.30
K.	Highest Voted Amount	(II-K)	188,416.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	802,234.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		77,615.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		77,615.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		802,234.85
1.	BASE Budget Limit	(V-A1)	802,234.85	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		404,810.13
1.	Direct State Aid Paid By State	(V-B1)	404,810.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,633.78
D.	At Risk Student	(V-D)		6,383.02
E.	Indian Education For All	(V-E)		1,746.00
F.	American Indian Achievement Gap	(V-F)		16,946.00
G.	Data For Achievement	(V-G)		1,671.75
H.	Special Education Allowable Cost Payment	(V-H)		17,026.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		328,017.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	305,489.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,527.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		802,234.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.73
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	802,234.85

Budget Uses

Expenditure Budget	0002	802,234.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	404,810.13
Quality Educator	3111	25,633.78
At Risk Student	3112	6,383.02
Indian Education For All	3113	1,746.00
American Indian Achievement Gap	3114	16,946.00
State Special Education Allowable Cost Payment to Districts	3115	17,026.64
Data For Achievement	3116	1,671.75
State - Guaranteed Tax Base Aid	3120	305,489.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,527.73		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	22,527.73
Total Estimated Revenues to Fund Adopted Budget			0004	802,234.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	172,885.00

Budget Uses

Expenditure Budget	0002	172,885.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,902.50
Contingency	0006	1,190.25
Over-Schedule	0011	159,792.25
Fund Balance for Budget	TFS48	107,686.11
Operating Reserve	0961	34,577.00
Unreserved Fund Balance Reappropriated	0970	73,109.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,546.37
State - On-Schedule Transportation Reimbursement	3210	6,546.38
District Tax Levy	1110	86,683.14
District Mills	999	64.41
Total Estimated Revenues to Fund Adopted Budget	0004	172,885.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	63,983.91

Budget Uses

Expenditure Budget	0002	63,983.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,679.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,679.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,304.60
District Mills	999	13.60
Total Estimated Revenues to Fund Adopted Budget	0004	63,983.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas Freightliner 53 Passenger Bus	2020	46,747.50	18,349.50	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger Bus	2018	44,775.50	26,865.30	8,955.10	8,955.10
Total					18,304.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	194,250.00

Budget Uses

Expenditure Budget	0002	194,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,698.30
Operating Reserve	0961	38,850.00
Unreserved Fund Balance Reappropriated	0970	15,848.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,401.70
Total Estimated Revenues to Fund Adopted Budget	0004	194,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,444.84

Budget Uses

Expenditure Budget	0002	5,444.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,661.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,661.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	783.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,444.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	564.52

Budget Uses

Expenditure Budget	0002	564.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	564.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-53409098

61 Building Reserve Fund

Adopted Budget		0001	37,747.15

Budget Uses

Expenditure Budget		0002	37,747.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,607.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,607.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,240.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,900.00	
District Tax Levy		1110	5,900.00
District Mills		999	4.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.38
Total Estimated Revenues to Fund Adopted Budget		0004	37,747.15

Budget Report
FY 2023

46 Sheridan

Submit ID: 0828-40548396

0828 Plentywood K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 259	120	8,521,075

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amy Buchnowski

(Signature) (Date)

Chairperson, School Trustees: Chris Wiens

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

46 Sheridan

Submit ID: 0828-40548396

0828 Plentywood K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,411,886.13	195,317.37	10%	5.72%	0.00	2,333,201.37	1,078,684.76	126.59
10 Transportation	526,622.00	105,324.40	20%	20.00%	108,630.07	104,731.11	313,260.82	36.76
11 Bus Depreciation Reserve	344,243.28	0.00	N/A	0.00%	286,290.92	0.00	57,952.36	6.80
13 Tuition	45,000.00		N/A		1,603.45	0.00	43,396.55	5.09
14 Retirement	477,000.00	92,734.56	20%	19.44%	0.00	477,000.00		
17 Adult Education	17,706.93	0.00	35%	0.00%	17,206.93	500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,135.51	0.00	N/A	0.00%	13,463.52	2,671.99	65,000.00	7.63
29 Flexibility	456,670.24	234,227.28	N/A	51.29%	247,350.24	155,160.00	54,160.00	6.36
61 Building Reserve	322,513.80	74,171.27	N/A	23.00%	222,513.80	0.00	100,000.00	11.74
Total of All Funds	5,682,777.89	701,774.88			897,058.93	3,073,264.47	1,712,454.49	200.97

50 Debt Service								
Tax Jurisdiction								
Series 2016	269,418.22	0.00	20-9-438	0.00%	0.00	0.00	269,418.22	31.62

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0828 Plentywood K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLENTYWOOD K-6	206 *
M1	PLENTYWOOD 7-8	53 *
H1	PLENTYWOOD HS 9-12	120

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,359,795.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	140,616.00
D.	At Risk Student	(I-D)	6,549.86
E.	Indian Education For All	(I-E)	8,823.12
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	8,447.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	91,733.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,955.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,507.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,453.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	375
B.	BASE Budget Limit	(II-B)	2,636,226.42
C.	Maximum Budget Limit	(II-C)	3,297,439.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	661,212.75
E.	Adopted Budget	(II-E)	3,297,439.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,737,062.60
H.	Maximum Budget Limit	(II-H)	3,411,886.13
I.	Highest Budget Without a Vote	(II-I)	3,411,886.13
J.	Highest Budget	(II-J)	3,411,886.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,411,886.13

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			195,317.37
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			195,317.37

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	62,546.40	29,187.29	91,733.69
B.	Special Education RSBG to Coop	12,857.46	6,098.40	18,955.86
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	30,161.54	14,114.28	44,275.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,627,862.00	912,510.00	2,540,372.00
		1,795,086.00	1,246,963.00	3,042,049.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	633,665.36	440,177.94	1,073,843.30
H.	Special Education in BASE@40%	30,161.54	14,114.28	44,275.82
I.	Subsidized BASE Amount	663,826.90	454,292.22	1,118,119.12
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,411,886.13
	1. BASE Budget Limit	(V-A1)	2,737,062.60	
	2. Over-BASE Budget	(V-A2)	674,823.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,359,795.90
	1. Direct State Aid Paid By State	(V-B1)	1,359,795.90	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		140,616.00
D.	At Risk Student	(V-D)		6,549.86
E.	Indian Education For All	(V-E)		8,823.12
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		8,447.91

H.	Special Education Allowable Cost Payment	(V-H)		91,733.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,655.41
1.	Actual Non-Levy Revenue	(V-J1)	4,655.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,113,463.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	709,602.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	403,861.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,737,062.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		674,823.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		674,823.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.82
T.	BASE Mills - High School	(V-T)		17.58
U.	Over-BASE Mills	(V-U)		79.19
1.	District Property Tax Levy Mills	(V-U1)	79.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		126.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0828 Plentywood K-12 Schools

01 General Fund

Adopted Budget	0001	3,411,886.13

Budget Uses

Expenditure Budget	0002	3,411,886.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,359,795.90
Quality Educator	3111	140,616.00
At Risk Student	3112	6,549.86
Indian Education For All	3113	8,823.12
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	91,733.69
Data For Achievement	3116	8,447.91
State - Guaranteed Tax Base Aid	3120	709,602.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	3,536.74
Interest Earnings	1510	1,118.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	403,861.23		
Over-BASE Levy	1110(c)	674,823.53		
District Tax Levy			1110	1,078,684.76
Total Estimated Revenues to Fund Adopted Budget			0004	3,411,886.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	526,622.00

Budget Uses

Expenditure Budget	0002	526,622.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	95,210.10
Contingency	0006	9,521.01
Over-Schedule	0011	421,890.89
Fund Balance for Budget	TFS48	213,954.47
Operating Reserve	0961	105,324.40
Unreserved Fund Balance Reappropriated	0970	108,630.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	52,365.55
State - On-Schedule Transportation Reimbursement	3210	52,365.56
District Tax Levy	1110	313,260.82
District Mills	999	36.76
Total Estimated Revenues to Fund Adopted Budget	0004	526,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0828 Plentywood K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	344,243.28

Budget Uses

Expenditure Budget	0002	344,243.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286,290.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286,290.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	57,952.36
District Mills	999	6.80
Total Estimated Revenues to Fund Adopted Budget	0004	344,243.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC 3000CE	2021	102,515.00	0.00	20,503.00	0.00
2020 Toyota Sienna	2020	34,762.00	6,952.40	6,952.40	0.00
2020 ICCE 7851	2019	110,737.00	0.00	22,147.40	0.00
IC RE BUS WITH WRAP 2827	2019	158,770.00	22,902.92	31,754.00	0.00
2012 MCI Cruiser	2018	287,200.00	79,303.78	57,440.00	0.00
2019 IC CE	2018	87,000.00	4,350.00	17,400.00	0.00
2013 IHC 2478	2013	85,615.00	95,516.00	17,123.00	17,123.00
2011 INTL 1998	2011	86,710.00	130,065.00	N/A	NA
2009 Intl 3471	2008	74,160.00	107,850.64	14,832.00	3,389.36
2008 Intl 2730	2007	67,570.00	101,355.00	N/A	NA
2006 INTL 8656	2006	59,450.00	89,175.00	N/A	NA
VANHOOL TRANSIT STYLE	2002	187,500.00	163,843.18	37,500.00	37,440.00
1997 FORD 8116	1998	37,190.00	55,785.00	N/A	NA
1993 FORD 9545	1993	40,300.00	60,450.00	N/A	NA
Total					57,952.36

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13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,603.45
Unreserved Fund Balance Reappropriated	0970	1,603.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,396.55
District Mills	999	5.09
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	477,000.00

Budget Uses

Expenditure Budget	0002	477,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,734.56
Operating Reserve	0961	92,734.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	477,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	477,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	17,706.93

Budget Uses

Expenditure Budget	0002	17,706.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,206.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,206.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,706.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	81,135.51

Budget Uses

Expenditure Budget	0002	81,135.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,463.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,463.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,671.99
District Tax Levy	1110	65,000.00
District Mills	999	7.63
Total Estimated Revenues to Fund Adopted Budget	0004	81,135.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	456,670.24

Budget Uses

Expenditure Budget	0002	456,670.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	481,577.52
Operating Reserve	0961	234,227.28
Unreserved Fund Balance Reappropriated	0970	247,350.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	54,160.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	54,160.00
District Mills	999	6.36
Total Estimated Revenues to Fund Adopted Budget	0004	456,670.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0828 Plentywood K-12 Schools

50 Debt Service Fund

Series 2016

Taxable Value		8,521,075.00
Adopted Budget	0001	269,418.22

Budget Uses

Expenditure Budget	0002	266,300.00
Add To Fund Balance	0003	3,118.22
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-3,118.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	269,418.22
Jurisdiction Mills	999	31.62
Total Estimated Revenues to Fund Adopted Budget	0004	269,418.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	05/19/2016	06/30/2036	1,925,000.00	1,357,500.00	85,000.00	47,650.00	500.00
High School Bond	05/19/2016	06/30/2036	1,925,000.00	1,357,500.00	85,000.00	47,650.00	500.00
Total Bond Requirements							266,300.00
Total Debt Service Requirements						0002	266,300.00

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0828 Plentywood K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	322,513.80

Budget Uses

Expenditure Budget	0002	322,513.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296,685.07
Operating Reserve	0961	74,171.27
Unreserved Fund Balance Reappropriated	0970	222,513.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	100,000.00
District Mills		999	11.74
Building Reserve Voted Mills		0134	11.74
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	322,513.80

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	500,000.00	5	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 83	31	16,136,368

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hildebrand

(Signature) (Date)

Chairperson, School Trustees: Scott Rieger

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,428,458.91	143,462.40	10%	10.04%	19,961.92	808,151.78	600,345.21	37.20
10 Transportation	210,000.00	30,000.00	20%	14.29%	41,012.28	144,779.60	24,208.12	1.50
11 Bus Depreciation Reserve	265,655.57	0.00	N/A	0.00%	164,501.57	101,154.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	245,000.00	48,393.21	20%	19.75%	0.00	245,000.00		
17 Adult Education	45,164.01	0.00	35%	0.00%	45,164.01	240.21	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	306,373.09	20,000.00	N/A	6.53%	203,657.59	102,715.50	0.00	0.00
29 Flexibility	783,708.35	63,140.00	N/A	8.06%	568,260.93	209,100.54	6,346.88	0.39
61 Building Reserve	453,339.08	0.00	N/A	0.00%	307,665.46	109,716.00	35,957.62	2.23
Total of All Funds	3,737,699.01	304,995.61			1,350,223.76	1,720,857.63	666,857.83	41.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLEVNA K-6	64 *
M1	PLEVNA 7-8	19 *
H1	PLEVNA HS 9-12	31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	565,108.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,468.61
D.	At Risk Student	(I-D)	2,395.77
E.	Indian Education For All	(I-E)	2,653.92
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	2,541.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,511.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,437.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	1,102,957.85
C.	Maximum Budget Limit	(II-C)	1,373,552.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,426.59
E.	Adopted Budget	(II-E)	1,407,884.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,134,558.96
H.	Maximum Budget Limit	(II-H)	1,414,973.42
I.	Highest Budget Without a Vote	(II-I)	1,428,458.91
J.	Highest Budget	(II-J)	1,428,458.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,428,458.91

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,845.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		616.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	616.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,961.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,961.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,424.32

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	30,548.18	9,963.58	40,511.76
B.	Special Education RSBG to Coop	3,862.32	1,575.42	5,437.74
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,764.20	4,615.60	18,379.80

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	526,125.30	236,421.50	762,546.80
		693,349.30	570,874.50	1,264,223.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	244,752.30	201,518.70	446,271.00
H.	Special Education in BASE@40%	13,764.20	4,615.60	18,379.80
I.	Subsidized BASE Amount	258,516.50	206,134.30	464,650.80
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,428,458.91
1.	BASE Budget Limit	(V-A1)	1,134,558.96	
2.	Over-BASE Budget	(V-A2)	293,899.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		565,108.03
1.	Direct State Aid Paid By State	(V-B1)	565,108.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,468.61
D.	At Risk Student	(V-D)		2,395.77
E.	Indian Education For All	(V-E)		2,653.92
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		2,541.06

H.	Special Education Allowable Cost Payment	(V-H)		40,511.76
I.	Remaining Fund Balance Available	(V-I)		19,961.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,984.12
1.	Actual Non-Levy Revenue	(V-J1)	1,984.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		442,704.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	442,704.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,134,558.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		136,259.51
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	136,259.51	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,640.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		293,899.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.36
T.	BASE Mills - High School	(V-T)		12.07
U.	Over-BASE Mills	(V-U)		9.77
1.	District Property Tax Levy Mills	(V-U1)	9.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,428,458.91

Budget Uses

Expenditure Budget	0002	1,428,458.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,961.92
Direct State Aid	3110	565,108.03
Quality Educator	3111	56,468.61
At Risk Student	3112	2,395.77
Indian Education For All	3113	2,653.92
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	40,511.76
Data For Achievement	3116	2,541.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	988.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	921.13
Rentals	1910	74.61
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	136,259.51
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	442,704.77		
Over-BASE Levy	1110(c)	157,640.44		
District Tax Levy			1110	600,345.21
Total Estimated Revenues to Fund Adopted Budget			0004	1,428,458.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,866.82
Contingency	0006	8,586.68
Over-Schedule	0011	115,546.50
Fund Balance for Budget	TFS48	71,012.28
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	41,012.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	326.10
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	47,226.75
State - On-Schedule Transportation Reimbursement	3210	47,226.75
District Tax Levy	1110	24,208.12
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	265,655.57

Budget Uses

Expenditure Budget	0002	101,154.00
Add To Fund Balance	0003	164,501.57
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	164,501.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,501.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,154.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	265,655.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Chevy Express - 14 passenger	2021	55,500.00	0.00	11,100.00	0.00
2019 Chevy Collins	2020	58,975.00	0.00	11,795.00	0.00
2018 INTL IC CE BUS	2017	68,750.00	0.00	13,750.00	0.00
2016 INTL IC CE BUS	2015	84,400.00	0.00	16,880.00	0.00
2012 IC CE-44 Passenger	2011	88,783.00	0.00	17,756.60	0.00
2011 International Bus	2010	81,000.00	0.00	16,200.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,393.21
Operating Reserve	0961	48,393.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	210.97
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,789.03
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	45,164.01

Budget Uses

Expenditure Budget	0002	45,164.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,164.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,164.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	240.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,164.01
Estimated Revenues Exceeding Adopted Budget	0004a	240.21

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	306,373.09

Budget Uses

Expenditure Budget	0002	306,373.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	223,657.59
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	203,657.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,607.91
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,107.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	306,373.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	783,708.35

Budget Uses

Expenditure Budget	0002	783,708.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	631,400.93
Operating Reserve	0961	63,140.00
Unreserved Fund Balance Reappropriated	0970	568,260.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,753.66
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	6,346.88
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	6,346.88
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	783,708.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	453,339.08

Budget Uses

Expenditure Budget		0002	453,339.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	307,665.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	307,665.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,243.64
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,472.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	100,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,957.62	
District Tax Levy		1110	35,957.62
District Mills		999	2.23
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.23
Total Estimated Revenues to Fund Adopted Budget		0004	453,339.08

Budget Report
FY 2023

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-65488043

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	1,058,490

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Jennifer Tash

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-65488043

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	112,209.31	21,957.37	10%	19.57%	375.95	74,699.83	37,133.53	35.09
10 Transportation	1,650.00	145.84	20%	8.84%	0.00	1,650.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,000.00	2,600.00	20%	20.00%	11,190.09	1,809.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101.13	0.00	N/A	0.00%	0.00	101.13	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	126,960.44	24,703.21			11,566.04	78,260.87	37,133.53	35.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-65488043

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 POLARIS K-8 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,226.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,677.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	542.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	111,177.48
C.	Maximum Budget Limit	(II-C)	138,860.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,614.79
E.	Adopted Budget	(II-E)	119,792.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	103,594.52
H.	Maximum Budget Limit	(II-H)	129,198.63
I.	Highest Budget Without a Vote	(II-I)	112,209.31
J.	Highest Budget	(II-J)	129,198.63
K.	Highest Voted Amount	(II-K)	16,989.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	112,209.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,220.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,736.44
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,736.44	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		375.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	375.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,333.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		112,209.31
1.	BASE Budget Limit	(V-A1)	103,594.52	
2.	Over-BASE Budget	(V-A2)	8,614.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,226.46
1.	Direct State Aid Paid By State	(V-B1)	54,226.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		1,677.17
I.	Remaining Fund Balance Available	(V-I)		375.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		216.03
1.	Actual Non-Levy Revenue	(V-J1)	216.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,125.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	14,606.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,518.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		103,594.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,614.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,614.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.14
1.	District Property Tax Levy Mills	(V-U1)	8.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-65488043

01 General Fund

Adopted Budget	0001	112,209.31

Budget Uses

Expenditure Budget	0002	112,209.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	375.95
Direct State Aid	3110	54,226.46
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,677.17
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	14,606.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	75.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	140.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	28,518.74		
Over-BASE Levy	1110(c)	8,614.79		
District Tax Levy			1110	37,133.53
Total Estimated Revenues to Fund Adopted Budget			0004	112,209.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,650.00

Budget Uses

Expenditure Budget	0002	1,650.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,500.00
Contingency	0006	150.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	145.84
Operating Reserve	0961	145.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	825.00
State - On-Schedule Transportation Reimbursement	3210	825.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,790.09
Operating Reserve	0961	2,600.00
Unreserved Fund Balance Reappropriated	0970	11,190.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,809.91
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101.13

Budget Uses

Expenditure Budget	0002	101.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	101.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-65488043

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-65488043

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

24 Lake

0477 Polson Elem

Submit ID: 0477-39683269

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,182	N/A	35,382,782

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

0477 Polson Elem

Submit ID: 0477-39683269

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,351,444.16	768,131.96	10%	9.20%	0.00	6,111,220.83	2,240,223.33	63.32
10 Transportation	1,085,931.00	217,186.20	20%	20.00%	206,941.19	165,833.91	713,155.90	20.16
11 Bus Depreciation Reserve	188,974.93	0.00	N/A	0.00%	73,574.93	0.00	115,400.00	3.26
13 Tuition	151,380.00		N/A		3,919.00	0.00	147,461.00	4.17
14 Retirement	1,372,679.00	274,535.80	20%	20.00%	130,460.35	1,242,218.65		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	38,700.89	0.00	36,299.11	1.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,393.79	0.00	N/A	0.00%	5,396.89	6,996.90	0.00	0.00
29 Flexibility	154.46	0.00	N/A	0.00%	154.46	0.00	0.00	0.00
61 Building Reserve	746,639.95	0.00	N/A	0.00%	599,529.95	47,110.00	100,000.00	2.83
Total of All Funds	11,984,597.29	1,286,103.96			1,058,677.66	7,573,380.29	3,352,539.34	94.77

50 Debt Service **Tax Jurisdiction**								
24-0477	0.00	0.00	20-9-438	0.00%	69.12	0.00	0.00	0.00

Budget Report
FY 2023

24 Lake

0477 Polson Elem

Submit ID: 0477-39683269

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POLSON K-6	856 *
M1	POLSON 7-8	326 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,453,797.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	329,284.48
D.	At Risk Student	(I-D)	61,121.48
E.	Indian Education For All	(I-E)	27,516.96
F.	American Indian Achievement Gap	(I-F)	101,447.00
G.	Data For Achievement	(I-G)	26,346.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	314,487.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	59,381.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,201
B.	BASE Budget Limit	(II-B)	7,105,833.61
C.	Maximum Budget Limit	(II-C)	8,826,460.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,184,151.20
E.	Adopted Budget	(II-E)	8,289,984.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,167,292.96
H.	Maximum Budget Limit	(II-H)	8,901,309.00
I.	Highest Budget Without a Vote	(II-I)	8,351,444.16
J.	Highest Budget	(II-J)	8,901,309.00
K.	Highest Voted Amount	(II-K)	549,864.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,351,444.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		768,131.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		768,131.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,351,444.16
1.	BASE Budget Limit	(V-A1)	7,167,292.96	
2.	Over-BASE Budget	(V-A2)	1,184,151.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,453,797.58
1.	Direct State Aid Paid By State	(V-B1)	3,453,797.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		329,284.48
D.	At Risk Student	(V-D)		61,121.48
E.	Indian Education For All	(V-E)		27,516.96
F.	American Indian Achievement Gap	(V-F)		101,447.00
G.	Data For Achievement	(V-G)		26,346.78
H.	Special Education Allowable Cost Payment	(V-H)		314,487.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,695.80
1.	Actual Non-Levy Revenue	(V-J1)	24,695.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,828,594.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,772,522.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,056,072.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,167,292.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,184,151.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,184,151.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.47
1.	District Property Tax Levy Mills	(V-U1)	33.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

0477 Polson Elem

Submit ID: 0477-39683269

01 General Fund

Adopted Budget	0001	8,351,444.16

Budget Uses

Expenditure Budget	0002	7,801,579.32
Add To Fund Balance	0003	549,864.84
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,453,797.58
Quality Educator	3111	329,284.48
At Risk Student	3112	61,121.48
Indian Education For All	3113	27,516.96
American Indian Achievement Gap	3114	101,447.00
State Special Education Allowable Cost Payment to Districts	3115	314,487.90
Data For Achievement	3116	26,346.78
State - Guaranteed Tax Base Aid	3120	1,772,522.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	24,692.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,056,072.13		
Over-BASE Levy	1110(c)	1,184,151.20		
District Tax Levy			1110	2,240,223.33
Total Estimated Revenues to Fund Adopted Budget			0004	8,351,444.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,085,931.00

Budget Uses

Expenditure Budget	0002	1,085,931.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	150,758.10
Contingency	0006	15,075.81
Over-Schedule	0011	920,097.09
Fund Balance for Budget	TFS48	424,127.39
Operating Reserve	0961	217,186.20
Unreserved Fund Balance Reappropriated	0970	206,941.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	82,916.95
State - On-Schedule Transportation Reimbursement	3210	82,916.96
District Tax Levy	1110	713,155.90
District Mills	999	20.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,085,931.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	188,974.93

Budget Uses

Expenditure Budget	0002	188,974.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,574.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,574.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	115,400.00
District Mills	999	3.26
Total Estimated Revenues to Fund Adopted Budget	0004	188,974.93

Budget Report
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24 Lake

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 THOMAS HDX	2023	93,600.00	0.00	18,720.00	10,000.00
2022 SAF-T-LINER C2	2022	75,559.80	0.00	15,111.96	0.00
2010 VAN HOOL - 0171	2021	15,000.00	2,250.00	3,000.00	3,000.00
2010 VAN HOOL - 6946	2021	15,000.00	2,250.00	3,000.00	3,000.00
2021 THOMAS - 2296	2021	74,376.67	11,156.50	14,875.33	12,000.00
2021 THOMAS - 9952	2021	67,608.00	10,141.20	13,521.60	13,000.00
2019 HONDA PILOT - 3933	2020	10,287.86	3,600.75	2,057.57	0.00
2019 THOMAS - 2887	2020	88,070.00	26,421.00	17,614.00	10,000.00
2008 BBIRD - 8605	2019	22,000.00	11,000.00	4,400.00	4,400.00
2019 THOMAS - 8540	2019	63,700.00	31,850.00	12,740.00	10,000.00
2020 THOMAS - 5346	2019	29,640.67	14,820.33	5,928.13	0.00
2013 CHEVY MINI 0175	2018	6,000.00	3,600.00	1,200.00	0.00
2019 INTERNATIONAL 0277	2018	59,933.00	35,959.80	11,986.60	0.00
2019 THOMAS 0930	2018	49,221.00	29,532.60	9,844.20	0.00
2019 THOMAS 0931	2018	49,221.00	29,532.60	9,844.20	5,000.00
IC #44	2017	58,368.65	40,858.07	11,673.73	5,000.00
IC #45	2017	58,368.65	40,858.07	11,673.73	5,000.00
IC #46	2017	55,368.65	39,658.07	11,073.73	0.00
FREIGHTLINER #42	2016	47,682.00	37,191.96	9,536.40	0.00
IC #43	2016	110,533.33	79,689.35	22,106.67	10,000.00
FREIGHTLINER #41	2014	56,868.00	51,362.00	11,373.60	10,000.00
3671/INTERNATIONAL	2013	84,027.45	70,987.06	16,805.49	15,000.00
3407	2009	58,471.32	87,706.98	N/A	NA
INTERNATIONAL 48 PASSENGER	2009	55,471.78	77,219.29	11,094.36	0.00
5983	2005	28,776.11	43,164.17	N/A	NA
Total					115,400.00

Budget Report
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24 Lake

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13 Tuition Fund

Adopted Budget	0001	151,380.00

Budget Uses

Expenditure Budget	0002	151,380.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,919.00
Unreserved Fund Balance Reappropriated	0970	3,919.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	147,461.00
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	151,380.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

0477 Polson Elem

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14 Retirement Fund

Adopted Budget	0001	1,372,679.00

Budget Uses

Expenditure Budget	0002	1,372,679.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	404,996.15
Operating Reserve	0961	274,535.80
Unreserved Fund Balance Reappropriated	0970	130,460.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,242,218.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,372,679.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,950.89
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	38,700.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,299.11
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,393.79

Budget Uses

Expenditure Budget	0002	12,393.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,396.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,396.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,996.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,393.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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24 Lake

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29 Flexibility Fund

Adopted Budget	0001	154.46

Budget Uses

Expenditure Budget	0002	154.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	154.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

24-0477

Taxable Value		35,382,782.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	69.12

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	746,639.95

Budget Uses

Expenditure Budget		0002	746,639.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	599,529.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	599,529.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,110.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	100,000.00	
District Tax Levy		1110	100,000.00
District Mills		999	2.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.83
Total Estimated Revenues to Fund Adopted Budget		0004	746,639.95

Budget Report
FY 2023

24 Lake

0478 Polson H S

Submit ID: 0478-88823066

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	520	44,186,043

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

0478 Polson H S

Submit ID: 0478-88823066

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,365,014.29	147,637.70	10%	3.38%	0.00	3,098,713.80	1,266,300.49	28.66
10 Transportation	705,995.00	141,199.00	20%	20.00%	180,493.93	98,411.94	427,089.13	9.67
11 Bus Depreciation Reserve	181,552.25	0.00	N/A	0.00%	61,552.25	0.00	120,000.00	2.72
13 Tuition	100,000.00		N/A		12,671.42	0.00	87,328.58	1.98
14 Retirement	815,110.00	163,022.00	20%	20.00%	78,384.71	736,725.29		
17 Adult Education	140,000.00	49,000.00	35%	35.00%	63,487.31	0.00	76,512.69	1.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,572.70	0.00	N/A	0.00%	2,853.87	3,718.83	0.00	0.00
29 Flexibility	64.14	0.00	N/A	0.00%	64.14	0.00	0.00	0.00
61 Building Reserve	706,202.46	0.00	N/A	0.00%	636,156.51	20,045.95	50,000.00	1.13
Total of All Funds	7,020,510.84	500,858.70			1,035,664.14	3,957,615.81	2,027,230.89	45.89

50 Debt Service **Tax Jurisdiction**								
0478	282,275.00	30,000.00	20-9-438	10.63%	15,027.17	0.00	267,247.83	6.05

Budget Report
FY 2023

24 Lake

0478 Polson H S

Submit ID: 0478-88823066

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POLSON HS 9-12 520

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,893,788.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,608.80
D.	At Risk Student	(I-D)	13,320.32
E.	Indian Education For All	(I-E)	12,105.60
F.	American Indian Achievement Gap	(I-F)	35,953.00
G.	Data For Achievement	(I-G)	11,590.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	144,632.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,832.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	526
B.	BASE Budget Limit	(II-B)	3,757,526.02
C.	Maximum Budget Limit	(II-C)	4,680,441.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	555,619.67
E.	Adopted Budget	(II-E)	4,313,145.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,809,394.62
H.	Maximum Budget Limit	(II-H)	4,743,506.80
I.	Highest Budget Without a Vote	(II-I)	4,365,014.29
J.	Highest Budget	(II-J)	4,743,506.80
K.	Highest Voted Amount	(II-K)	378,492.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,365,014.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,637.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,637.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,365,014.29
1.	BASE Budget Limit	(V-A1)	3,809,394.62	
2.	Over-BASE Budget	(V-A2)	555,619.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,893,788.36
1.	Direct State Aid Paid By State	(V-B1)	1,893,788.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,608.80
D.	At Risk Student	(V-D)		13,320.32
E.	Indian Education For All	(V-E)		12,105.60
F.	American Indian Achievement Gap	(V-F)		35,953.00
G.	Data For Achievement	(V-G)		11,590.80
H.	Special Education Allowable Cost Payment	(V-H)		144,632.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,737.40
1.	Actual Non-Levy Revenue	(V-J1)	8,737.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,544,657.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	833,976.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	710,680.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,809,394.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		555,619.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		555,619.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.09
U.	Over-BASE Mills	(V-U)		12.57
1.	District Property Tax Levy Mills	(V-U1)	12.57	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

0478 Polson H S

Submit ID: 0478-88823066

01 General Fund

Adopted Budget	0001	4,365,014.29

Budget Uses

Expenditure Budget	0002	3,986,521.78
Add To Fund Balance	0003	378,492.51
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,893,788.36
Quality Educator	3111	144,608.80
At Risk Student	3112	13,320.32
Indian Education For All	3113	12,105.60
American Indian Achievement Gap	3114	35,953.00
State Special Education Allowable Cost Payment to Districts	3115	144,632.64
Data For Achievement	3116	11,590.80
State - Guaranteed Tax Base Aid	3120	833,976.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,737.01
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	710,680.82		
Over-BASE Levy	1110(c)	555,619.67		
District Tax Levy			1110	1,266,300.49
Total Estimated Revenues to Fund Adopted Budget			0004	4,365,014.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	705,995.00

Budget Uses

Expenditure Budget	0002	705,995.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	89,465.40
Contingency	0006	8,946.54
Over-Schedule	0011	607,583.06
Fund Balance for Budget	TFS48	321,692.93
Operating Reserve	0961	141,199.00
Unreserved Fund Balance Reappropriated	0970	180,493.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,205.97
State - On-Schedule Transportation Reimbursement	3210	49,205.97
District Tax Levy	1110	427,089.13
District Mills	999	9.67
Total Estimated Revenues to Fund Adopted Budget	0004	705,995.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	181,552.25

Budget Uses

Expenditure Budget	0002	181,552.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,552.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,552.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	120,000.00
District Mills	999	2.72
Total Estimated Revenues to Fund Adopted Budget	0004	181,552.25

Budget Report
FY 2023

24 Lake

0478 Polson H S

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 THOMAS HDX	2023	62,400.00	0.00	12,480.00	5,000.00
2022 SAF=T-LINER C2	2022	50,373.20	0.00	10,074.64	0.00
2010 VAN HOOL - 0171	2021	45,000.00	6,750.00	9,000.00	5,000.00
2010 VAN HOOL - 6946	2021	45,000.00	6,750.00	9,000.00	7,500.00
2021 THOMAS - 9952	2021	33,804.00	5,070.60	6,760.80	5,000.00
2022 THOMAS - 2296	2021	37,188.33	5,578.25	7,437.67	5,000.00
BUS CAMERA SYSTEM - SEON	2021	994.75	149.22	198.95	198.95
2019 HONDA PILOT - 3933	2020	20,575.71	6,172.72	4,115.14	4,000.00
2019 THOMAS - 2887	2020	44,035.00	13,210.50	8,807.00	8,500.00
2008 BBIRD - 8605	2019	12,500.00	6,250.00	2,500.00	2,500.00
2019 THOMAS SP NEEDS - 8540	2019	31,850.00	15,925.00	6,370.00	5,000.00
2020 THOMAS - 5346	2019	66,709.33	33,354.67	13,341.87	7,500.00
2013 CHEVY MINI 0175	2018	4,000.00	2,600.00	800.00	800.00
2019 INTERNATIONAL 0277	2018	29,967.00	17,980.20	5,993.40	5,000.00
2019 THOMAS 0930	2018	49,221.00	29,532.60	9,844.20	7,500.00
2019 THOMAS 0931	2018	49,221.00	29,532.60	9,844.20	7,500.00
IC #44	2017	37,152.43	26,006.73	7,430.49	5,000.00
IC #45	2017	37,152.43	26,006.73	7,430.49	2,500.00
IC #46	2017	38,902.98	27,232.10	7,780.60	2,500.00
FREIGHTLINER #42	2016	47,682.00	37,191.96	9,536.40	5,000.00
IC #43	2016	55,266.67	43,108.00	11,053.33	5,000.00
NEW 7039	2014	37,912.00	33,500.08	7,582.40	2,500.00
3671/INTERNATIONAL	2013	84,027.45	70,855.90	16,805.49	11,100.00
INTERNATIONAL/0713	2011	28,973.60	29,662.34	5,794.72	77.40
INTERNATIONAL (MT CLEAN DIESEL)/8228	2010	31,135.42	35,160.08	6,227.08	2,500.00
3407	2009	38,980.88	58,147.67	7,796.18	323.65
INTERNATIONAL 48 PASSENGER/6068	2009	83,207.68	108,494.07	16,641.54	7,500.00
2008 INTERNATIONAL - 5194	2008	34,574.80	51,862.20	N/A	NA
5983	2005	19,184.06	28,776.09	N/A	NA
Total					120,000.00

Budget Report
FY 2023

24 Lake

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13 Tuition Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,671.42
Unreserved Fund Balance Reappropriated	0970	12,671.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,328.58
District Mills	999	1.98
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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14 Retirement Fund

Adopted Budget	0001	815,110.00

Budget Uses

Expenditure Budget	0002	815,110.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	241,406.71
Operating Reserve	0961	163,022.00
Unreserved Fund Balance Reappropriated	0970	78,384.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	736,725.29
Total Estimated Revenues to Fund Adopted Budget	0004	815,110.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,487.31
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	63,487.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,512.69
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,572.70

Budget Uses

Expenditure Budget	0002	6,572.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,853.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,853.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,718.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,572.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	64.14

Budget Uses

Expenditure Budget	0002	64.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0478

Taxable Value		44,186,043.00
Adopted Budget	0001	282,275.00

Budget Uses

Expenditure Budget	0002	282,275.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,027.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	15,027.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	267,247.83
Jurisdiction Mills	999	6.05
Total Estimated Revenues to Fund Adopted Budget	0004	282,275.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	06/20/2013	06/30/2023	2,491,000.00	0.00	275,000.00	6,875.00	400.00
Total Bond Requirements							282,275.00
Total Debt Service Requirements						0002	282,275.00

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61 Building Reserve Fund

Adopted Budget		0001	706,202.46

Budget Uses

Expenditure Budget		0002	706,202.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	636,156.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	636,156.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,045.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	50,000.00	
District Tax Levy		1110	50,000.00
District Mills		999	1.13
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.13
Total Estimated Revenues to Fund Adopted Budget		0004	706,202.46

Budget Report
FY 2023

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0775 Poplar Elem

Submit ID: 0775-96276625

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 679	N/A	5,503,040

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Debra McGowan

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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Submit ID: 0775-96276625

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,452,601.54	351,274.35	10%	7.89%	0.00	4,280,871.16	171,730.38	31.20
10 Transportation	480,700.00	94,467.45	20%	19.65%	0.00	62,700.00	418,000.00	75.96
11 Bus Depreciation Reserve	1,140,467.94	0.00	N/A	0.00%	1,079,632.94	0.00	60,835.00	11.05
13 Tuition	626.21		N/A		626.21	0.00	0.00	0.00
14 Retirement	1,250,000.00	250,000.00	20%	20.00%	241,579.03	1,008,420.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,306.50	0.00	N/A	0.00%	31,959.76	4,346.74	0.00	0.00
29 Flexibility	332,078.21	0.00	N/A	0.00%	332,078.21	0.00	0.00	0.00
61 Building Reserve	347,378.62	0.00	N/A	0.00%	254,938.62	57,044.00	35,396.00	6.43
Total of All Funds	8,040,159.02	695,741.80			1,940,814.77	5,413,382.87	685,961.38	124.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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Submit ID: 0775-96276625

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POPLAR K-6	515 *
M1	POPLAR 7-8	164 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,004,507.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	247,206.40
D.	At Risk Student	(I-D)	75,495.08
E.	Indian Education For All	(I-E)	15,807.12
F.	American Indian Achievement Gap	(I-F)	140,835.00
G.	Data For Achievement	(I-G)	15,134.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	264,741.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	48,598.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	704
B.	BASE Budget Limit	(II-B)	4,374,880.54
C.	Maximum Budget Limit	(II-C)	5,406,712.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,374,880.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,452,601.54
H.	Maximum Budget Limit	(II-H)	5,508,317.69
I.	Highest Budget Without a Vote	(II-I)	4,452,601.54
J.	Highest Budget	(II-J)	5,508,317.69
K.	Highest Voted Amount	(II-K)	1,055,716.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,452,601.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		351,274.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		351,274.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,452,601.54
1.	BASE Budget Limit	(V-A1)	4,452,601.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,004,507.13
1.	Direct State Aid Paid By State	(V-B1)	2,004,507.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		247,206.40
D.	At Risk Student	(V-D)		75,495.08
E.	Indian Education For All	(V-E)		15,807.12
F.	American Indian Achievement Gap	(V-F)		140,835.00
G.	Data For Achievement	(V-G)		15,134.91
H.	Special Education Allowable Cost Payment	(V-H)		264,741.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		886.33
1.	Actual Non-Levy Revenue	(V-J1)	886.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,687,987.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,516,257.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,730.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,452,601.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,452,601.54

Budget Uses

Expenditure Budget	0002	4,452,601.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,004,507.13
Quality Educator	3111	247,206.40
At Risk Student	3112	75,495.08
Indian Education For All	3113	15,807.12
American Indian Achievement Gap	3114	140,835.00
State Special Education Allowable Cost Payment to Districts	3115	264,741.59
Data For Achievement	3116	15,134.91
State - Guaranteed Tax Base Aid	3120	1,516,257.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	582.72
Interest Earnings	1510	303.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,730.38		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	171,730.38
Total Estimated Revenues to Fund Adopted Budget			0004	4,452,601.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,700.00

Budget Uses

Expenditure Budget	0002	480,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,000.00
Contingency	0006	5,700.00
Over-Schedule	0011	418,000.00
Fund Balance for Budget	TFS48	94,467.45
Operating Reserve	0961	94,467.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,350.00
State - On-Schedule Transportation Reimbursement	3210	31,350.00
District Tax Levy	1110	418,000.00
District Mills	999	75.96
Total Estimated Revenues to Fund Adopted Budget	0004	480,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,140,467.94

Budget Uses

Expenditure Budget	0002	1,140,467.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,079,632.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,079,632.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,835.00
District Mills	999	11.05
Total Estimated Revenues to Fund Adopted Budget	0004	1,140,467.94

Budget Report
FY 2023

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Submit ID: 0775-96276625

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTERNATIONAL 12615	2022	96,695.00	19,339.00	19,339.00	10,000.00
2019 INTERNATIONAL	2018	91,695.00	18,339.00	18,339.00	10,000.00
'17 International	2016	87,200.00	87,200.00	17,440.00	17,440.00
2012 BLUE BIRD	2016	84,000.00	100,800.00	16,800.00	16,800.00
2015 Bluebird	2015	86,000.00	129,000.00	N/A	NA
2016 ICRP	2015	65,950.00	92,330.00	13,190.00	6,595.00
2014 ICRP Bluebird	2013	86,700.00	130,050.00	N/A	NA
2011 Blue Bird Bus	2011	79,900.00	119,850.00	N/A	NA
2012 Blue Bird Bus	2011	83,500.00	125,250.00	N/A	NA
2006 Blue Bird 234762	2006	48,500.00	72,750.00	N/A	NA
2004 INTERNATIONAL BUS 965408	2004	54,953.00	82,429.50	N/A	NA
2004 INTERNATIONALBUS 969673	2004	51,600.00	77,400.00	N/A	NA
2002 CHEVY BLUE BIRD # 17 505822	2002	60,694.00	91,041.00	N/A	NA
2002 CHEVY BLUE BIRD #16 511314	2002	55,116.00	82,674.00	N/A	NA
2 WAY RADIO	2000	2,194.80	3,292.20	N/A	NA
CHEV SN05921 #15	2000	50,853.00	76,279.50	N/A	NA
1999 MCI SN51318 #10	1999	360,515.00	540,772.50	N/A	NA
2-WAY RADIOS	1995	2,107.00	3,160.50	N/A	NA
2-WAY RADIOS	1990	3,688.00	5,532.00	N/A	NA
Total					60,835.00

13 Tuition Fund

Adopted Budget	0001	626.21

Budget Uses

Expenditure Budget	0002	626.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	626.21
Unreserved Fund Balance Reappropriated	0970	626.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	626.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	1,250,000.00

Budget Uses

Expenditure Budget	0002	1,250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	491,579.03
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	241,579.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,008,420.97
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,306.50

Budget Uses

Expenditure Budget	0002	36,306.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,959.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,959.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,346.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,306.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	332,078.21

Budget Uses

Expenditure Budget	0002	332,078.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	332,078.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	332,078.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	332,078.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0775-96276625

61 Building Reserve Fund

Adopted Budget		0001	347,378.62

Budget Uses

Expenditure Budget		0002	347,378.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	254,938.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	254,938.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,044.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,396.00	
District Tax Levy		1110	35,396.00
District Mills		999	6.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.43
Total Estimated Revenues to Fund Adopted Budget		0004	347,378.62

Budget Report
FY 2023

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-95875075

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	245	5,503,040

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Debra McGowan

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-95875075

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,023,362.24	171,816.99	10%	8.49%	0.00	1,933,239.86	90,122.38	16.42
10 Transportation	195,200.00	39,040.00	20%	20.00%	87,914.87	35,200.00	72,085.13	13.10
11 Bus Depreciation Reserve	490,801.76	0.00	N/A	0.00%	452,403.96	0.00	38,397.80	6.98
13 Tuition	48,381.89		N/A		48,381.89	0.00	0.00	0.00
14 Retirement	500,000.00	100,000.00	20%	20.00%	117,407.16	382,592.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,058.72	0.00	N/A	0.00%	19,083.46	1,975.26	0.00	0.00
29 Flexibility	222,741.18	0.00	N/A	0.00%	222,741.18	0.00	0.00	0.00
61 Building Reserve	186,942.33	0.00	N/A	0.00%	144,662.33	28,642.00	13,638.00	2.48
Total of All Funds	3,688,488.12	310,856.99			1,092,594.85	2,381,649.96	214,243.31	38.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-95875075

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POPLAR HS 9-12 245 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	978,857.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,577.60
D.	At Risk Student	(I-D)	27,843.04
E.	Indian Education For All	(I-E)	5,703.60
F.	American Indian Achievement Gap	(I-F)	54,502.00
G.	Data For Achievement	(I-G)	5,461.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	63,146.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	43,089.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	248
B.	BASE Budget Limit	(II-B)	1,969,461.82
C.	Maximum Budget Limit	(II-C)	2,418,892.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,969,461.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,023,362.24
H.	Maximum Budget Limit	(II-H)	2,499,217.51
I.	Highest Budget Without a Vote	(II-I)	2,023,362.24
J.	Highest Budget	(II-J)	2,499,217.51
K.	Highest Voted Amount	(II-K)	475,855.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,023,362.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		171,816.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		171,816.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,023,362.24
1.	BASE Budget Limit	(V-A1)	2,023,362.24	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		978,857.59
1.	Direct State Aid Paid By State	(V-B1)	978,857.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,577.60
D.	At Risk Student	(V-D)		27,843.04
E.	Indian Education For All	(V-E)		5,703.60
F.	American Indian Achievement Gap	(V-F)		54,502.00
G.	Data For Achievement	(V-G)		5,461.05
H.	Special Education Allowable Cost Payment	(V-H)		63,146.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		627.49
1.	Actual Non-Levy Revenue	(V-J1)	627.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		797,643.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	707,521.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	90,122.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,023,362.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.42
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,023,362.24

Budget Uses

Expenditure Budget	0002	2,023,362.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	978,857.59
Quality Educator	3111	89,577.60
At Risk Student	3112	27,843.04
Indian Education For All	3113	5,703.60
American Indian Achievement Gap	3114	54,502.00
State Special Education Allowable Cost Payment to Districts	3115	63,146.11
Data For Achievement	3116	5,461.05
State - Guaranteed Tax Base Aid	3120	707,521.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	318.81
Interest Earnings	1510	308.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	90,122.38		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	90,122.38
Total Estimated Revenues to Fund Adopted Budget			0004	2,023,362.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,200.00

Budget Uses

Expenditure Budget	0002	195,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	126,954.87
Operating Reserve	0961	39,040.00
Unreserved Fund Balance Reappropriated	0970	87,914.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,600.00
State - On-Schedule Transportation Reimbursement	3210	17,600.00
District Tax Levy	1110	72,085.13
District Mills	999	13.10
Total Estimated Revenues to Fund Adopted Budget	0004	195,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	490,801.76

Budget Uses

Expenditure Budget	0002	490,801.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	452,403.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	452,403.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,397.80
District Mills	999	6.98
Total Estimated Revenues to Fund Adopted Budget	0004	490,801.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 All American	2017	191,989.00	191,989.00	38,397.80	38,397.80
2008 MCI	2008	405,602.00	608,403.00	N/A	NA
Total					38,397.80

13 Tuition Fund

Adopted Budget	0001	48,381.89

Budget Uses

Expenditure Budget	0002	48,381.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,381.89
Unreserved Fund Balance Reappropriated	0970	48,381.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,381.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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Submit ID: 0776-95875075

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217,407.16
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	117,407.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	382,592.84
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,058.72

Budget Uses

Expenditure Budget	0002	21,058.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,083.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,083.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,975.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,058.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-95875075

29 Flexibility Fund

Adopted Budget	0001	222,741.18

Budget Uses

Expenditure Budget	0002	222,741.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222,741.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222,741.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222,741.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-95875075

61 Building Reserve Fund

Adopted Budget		0001	186,942.33

Budget Uses

Expenditure Budget		0002	186,942.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	144,662.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	144,662.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,642.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,638.00	
District Tax Levy		1110	13,638.00
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	186,942.33

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 89	N/A	2,312,609

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marcella

(Signature) (Date)

Chairperson, School Trustees: Courtney Hathaway

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	732,267.01	104,585.93	10%	14.28%	0.00	603,247.26	129,019.75	55.79
10 Transportation	168,245.10	29,214.97	20%	17.36%	0.00	38,181.00	130,064.10	56.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	65,819.57		N/A		0.00	0.00	65,819.57	28.46
14 Retirement	151,499.55	30,299.91	20%	20.00%	35,589.51	115,910.04		
17 Adult Education	11,684.75	0.00	35%	0.00%	11,684.75	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,674.80	0.00	N/A	0.00%	5,017.87	656.93	0.00	0.00
29 Flexibility	1,927.63	0.00	N/A	0.00%	1,927.63	0.00	0.00	0.00
61 Building Reserve	125,730.68	0.00	N/A	0.00%	100,830.68	16,721.04	8,178.96	3.54
Total of All Funds	1,262,849.09	164,100.81			155,050.44	774,716.27	333,082.38	144.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POTOMAC K-6	63 *
M1	POTOMAC 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	331,120.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,021.68
D.	At Risk Student	(I-D)	2,751.80
E.	Indian Education For All	(I-E)	2,071.92
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	1,983.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,935.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,522.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,681.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	90
B.	BASE Budget Limit	(II-B)	664,407.32
C.	Maximum Budget Limit	(II-C)	825,801.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	59,336.71
E.	Adopted Budget	(II-E)	723,744.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	672,930.30
H.	Maximum Budget Limit	(II-H)	836,357.35
I.	Highest Budget Without a Vote	(II-I)	732,267.01
J.	Highest Budget	(II-J)	836,357.35
K.	Highest Voted Amount	(II-K)	104,090.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	732,267.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		73,226.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		31,359.23
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	31,359.23	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,585.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		732,267.01
1.	BASE Budget Limit	(V-A1)	672,930.30	
2.	Over-BASE Budget	(V-A2)	59,336.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		331,120.12
1.	Direct State Aid Paid By State	(V-B1)	331,120.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,021.68
D.	At Risk Student	(V-D)		2,751.80
E.	Indian Education For All	(V-E)		2,071.92
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		1,983.81
H.	Special Education Allowable Cost Payment	(V-H)		20,935.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		690.27
1.	Actual Non-Levy Revenue	(V-J1)	690.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		270,981.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	201,298.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	69,683.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		672,930.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		59,336.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		59,336.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.66
1.	District Property Tax Levy Mills	(V-U1)	25.66	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

01 General Fund

Adopted Budget	0001	732,267.01

Budget Uses

Expenditure Budget	0002	732,267.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	331,120.12
Quality Educator	3111	41,021.68
At Risk Student	3112	2,751.80
Indian Education For All	3113	2,071.92
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	20,935.13
Data For Achievement	3116	1,983.81
State - Guaranteed Tax Base Aid	3120	201,298.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	690.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	69,683.04		
Over-BASE Levy	1110(c)	59,336.71		
District Tax Levy			1110	129,019.75
Total Estimated Revenues to Fund Adopted Budget			0004	732,267.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	168,245.10

Budget Uses

Expenditure Budget	0002	168,245.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,710.00
Contingency	0006	3,471.00
Over-Schedule	0011	130,064.10
Fund Balance for Budget	TFS48	29,214.97
Operating Reserve	0961	29,214.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,090.50
State - On-Schedule Transportation Reimbursement	3210	19,090.50
District Tax Levy	1110	130,064.10
District Mills	999	56.24
Total Estimated Revenues to Fund Adopted Budget	0004	168,245.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	65,819.57

Budget Uses

Expenditure Budget	0002	65,819.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,819.57
District Mills	999	28.46
Total Estimated Revenues to Fund Adopted Budget	0004	65,819.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	151,499.55

Budget Uses

Expenditure Budget	0002	151,499.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,889.42
Operating Reserve	0961	30,299.91
Unreserved Fund Balance Reappropriated	0970	35,589.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,910.04
Total Estimated Revenues to Fund Adopted Budget	0004	151,499.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

17 Adult Education Fund

Adopted Budget	0001	11,684.75

Budget Uses

Expenditure Budget	0002	11,684.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,684.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,684.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,684.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,674.80

Budget Uses

Expenditure Budget	0002	5,674.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,017.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,017.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	656.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,674.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

29 Flexibility Fund

Adopted Budget	0001	1,927.63

Budget Uses

Expenditure Budget	0002	1,927.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,927.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,927.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,927.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0589 Potomac Elem

Submit ID: 0589-07297999

61 Building Reserve Fund

Adopted Budget		0001	125,730.68

Budget Uses

Expenditure Budget		0002	125,730.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,830.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,830.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,721.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,178.96	
District Tax Levy		1110	8,178.96
District Mills		999	3.54
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.54
Total Estimated Revenues to Fund Adopted Budget		0004	125,730.68

Budget Report
FY 2023

38 Powder River

Submit ID: 0706-98873198

0706 Powder River Co Dist H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	80	11,458,884

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	N/A	80	11,369,140
Non-located - 06 Carter	N/A	0	89,744

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Amanda Zimmer

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

38 Powder River

Submit ID: 0706-98873198

0706 Powder River Co Dist H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,286,679.33	121,434.56	10%	9.44%	0.00	714,197.13	572,482.20	49.97
10 Transportation	380,000.00	76,000.00	20%	20.00%	124,735.70	255,264.30	0.00	0.00
11 Bus Depreciation Reserve	567,628.89	0.00	N/A	0.00%	367,628.89	200,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	153,000.00	30,600.00	20%	20.00%	35,622.94	117,377.06		
17 Adult Education	7,915.87	0.00	35%	0.00%	7,915.87	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	105,217.91	0.00	N/A	0.00%	103,618.43	1,599.48	0.00	0.00
29 Flexibility	231,603.39	0.00	N/A	0.00%	231,603.39	0.00	0.00	0.00
61 Building Reserve	1,327,864.31	0.00	N/A	0.00%	1,327,864.31	0.00	0.00	0.00
Total of All Funds	4,059,909.70	228,034.56			2,198,989.53	1,288,437.97	572,482.20	49.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

38 Powder River **Submit ID: 0706-98873198**

0706 Powder River Co Dist H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWDER RIVER CO HS 9-12 80

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	421,786.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,004.96
D.	At Risk Student	(I-D)	2,714.74
E.	Indian Education For All	(I-E)	1,862.40
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	1,783.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,291.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,065.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,475.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	752,877.46
C.	Maximum Budget Limit	(II-C)	935,644.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	401,127.93
E.	Adopted Budget	(II-E)	1,248,922.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	819,219.53
H.	Maximum Budget Limit	(II-H)	1,020,752.60
I.	Highest Budget Without a Vote	(II-I)	1,286,679.33
J.	Highest Budget	(II-J)	1,286,679.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,286,679.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		121,434.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,434.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,286,679.33
1.	BASE Budget Limit	(V-A1)	819,219.53	
2.	Over-BASE Budget	(V-A2)	467,459.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		421,786.07
1.	Direct State Aid Paid By State	(V-B1)	421,786.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,004.96
D.	At Risk Student	(V-D)		2,714.74
E.	Indian Education For All	(V-E)		1,862.40
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		1,783.20
H.	Special Education Allowable Cost Payment	(V-H)		17,291.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		84,215.73
1.	Actual Non-Levy Revenue	(V-J1)	794.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	83,421.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		257,415.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	101,660.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	155,755.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		819,219.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,733.18
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	50,733.18	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		416,726.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		467,459.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.60
U.	Over-BASE Mills	(V-U)		36.37
1.	District Property Tax Levy Mills	(V-U1)	36.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

38 Powder River

Submit ID: 0706-98873198

0706 Powder River Co Dist H S

01 General Fund

Adopted Budget	0001	1,286,679.33

Budget Uses

Expenditure Budget	0002	1,286,679.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	421,786.07
Quality Educator	3111	31,004.96
At Risk Student	3112	2,714.74
Indian Education For All	3113	1,862.40
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	17,291.85
Data For Achievement	3116	1,783.20
State - Guaranteed Tax Base Aid	3120	101,660.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	179.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	615.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	83,421.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	50,733.18
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	155,755.58		
Over-BASE Levy	1110(c)	416,726.62		
District Tax Levy			1110	572,482.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,286,679.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	192,026.40
Contingency	0006	19,202.64
Over-Schedule	0011	168,770.96
Fund Balance for Budget	TFS48	200,735.70
Operating Reserve	0961	76,000.00
Unreserved Fund Balance Reappropriated	0970	124,735.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	44,035.26
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	105,614.52
State - On-Schedule Transportation Reimbursement	3210	105,614.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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38 Powder River

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	567,628.89

Budget Uses

Expenditure Budget	0002	567,628.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	367,628.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	367,628.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	567,628.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
10 Kenwood VHF Bus Radios TK-7302HVK	2013	4,170.00	4,178.34	834.00	0.00
Elementary Base Station Radio	2013	1,022.00	1,225.20	204.40	0.00
High School Base Radio	2013	769.00	917.40	153.80	0.00
dvr camera system	2010	1,690.00	2,535.00	N/A	NA
radio 5	2010	450.00	675.00	N/A	NA
radio 6	2010	450.00	675.00	N/A	NA
1999 Prevost H-341 Coach	2007	130,000.00	194,100.00	26,000.00	0.00
TMC-MCI BUS	1997	130,822.00	196,233.00	N/A	NA
1996 BLUE BIRD	1995	72,192.00	108,288.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,222.94
Operating Reserve	0961	30,600.00
Unreserved Fund Balance Reappropriated	0970	35,622.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	117,377.06
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,915.87

Budget Uses

Expenditure Budget	0002	7,915.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,915.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,915.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,915.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	105,217.91

Budget Uses

Expenditure Budget	0002	105,217.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,618.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,618.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	799.74
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	799.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,217.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	231,603.39

Budget Uses

Expenditure Budget	0002	231,603.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	231,603.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	231,603.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	231,603.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	1,327,864.31

Budget Uses

Expenditure Budget		0002	1,327,864.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,327,864.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,327,864.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,327,864.31

Budget Report
FY 2023

39 Powell

Submit ID: 0713-55882167

0713 Powell County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	184	20,938,478

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	N/A	181	20,099,958
Non-located - 12 Deer Lodge	N/A	3	838,520

The final budget is approved as set forth in this document.

Certification

District Clerk: Annette Galahan

(Signature) (Date)

Chairperson, School Trustees: Jennifer Nicholson

(Signature) (Date)

County Superintendent: Lewis Cozby

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
39 Powell
0713 Powell County H S

Submit ID: 0713-55882167

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,367,556.48	133,829.05	10%	5.65%	0.00	1,209,372.62	1,158,183.86	55.31
10 Transportation	139,400.00	27,880.00	20%	20.00%	12,845.40	22,461.45	104,093.15	4.97
11 Bus Depreciation Reserve	284,358.60	40,000.00	N/A	14.07%	254,558.60	412.96	29,387.04	1.40
13 Tuition	35,200.00		N/A		2,460.96	141.68	32,597.36	1.56
14 Retirement	282,000.00	56,400.00	20%	20.00%	17,773.63	264,226.37		
17 Adult Education	38,000.00	352.82	35%	0.93%	1.00	165.58	37,833.42	1.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	72,979.00	25,326.98	N/A	34.70%	0.00	1,812.85	71,166.15	3.40
29 Flexibility	265.91	0.00	N/A	0.00%	265.73	0.18	0.00	0.00
61 Building Reserve	87,563.26	0.00	N/A	0.00%	52,302.58	11,882.12	23,378.56	1.12
Total of All Funds	3,307,323.25	283,788.85			340,207.90	1,510,475.81	1,456,639.54	69.57

50 Debt Service Tax Jurisdiction								
0713	418,350.00	12,604.83	20-9-438	3.01%	0.00	1,801.76	416,548.24	19.89

Budget Report
FY 2023

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0713 Powell County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWELL CO HS 9-12 184

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	773,618.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,551.36
D.	At Risk Student	(I-D)	5,378.86
E.	Indian Education For All	(I-E)	4,283.52
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	4,101.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,374.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,350.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,191.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	183
B.	BASE Budget Limit	(II-B)	1,499,984.11
C.	Maximum Budget Limit	(II-C)	1,872,562.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	873,667.40
E.	Adopted Budget	(II-E)	2,373,651.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,544,139.08
H.	Maximum Budget Limit	(II-H)	1,927,312.74
I.	Highest Budget Without a Vote	(II-I)	2,367,556.48
J.	Highest Budget	(II-J)	2,401,677.14
K.	Highest Voted Amount	(II-K)	34,120.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,367,556.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,829.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		133,829.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,367,556.48
1.	BASE Budget Limit	(V-A1)	1,544,139.08	
2.	Over-BASE Budget	(V-A2)	823,417.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		773,618.88
1.	Direct State Aid Paid By State	(V-B1)	773,618.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,551.36
D.	At Risk Student	(V-D)		5,378.86
E.	Indian Education For All	(V-E)		4,283.52
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		4,101.36
H.	Special Education Allowable Cost Payment	(V-H)		52,374.88
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,074.89
1.	Actual Non-Levy Revenue	(V-J1)	6,329.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	745.31	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		3,090.69
L.	BASE Levy Requirements	(V-L)		625,458.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	290,692.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	334,766.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,544,139.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		823,417.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		823,417.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.98
U.	Over-BASE Mills	(V-U)		39.33
1.	District Property Tax Levy Mills	(V-U1)	39.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,367,556.48

Budget Uses

Expenditure Budget	0002	2,367,556.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	773,618.88
Quality Educator	3111	65,551.36
At Risk Student	3112	5,378.86
Indian Education For All	3113	4,283.52
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	52,374.88
Data For Achievement	3116	4,101.36
State - Guaranteed Tax Base Aid	3120	290,692.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,471.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	4,821.28

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	745.31

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	3,090.69
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	334,766.46		
Over-BASE Levy	1110(c)	823,417.40		
District Tax Levy			1110	1,158,183.86
Total Estimated Revenues to Fund Adopted Budget			0004	2,367,556.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	139,400.00

Budget Uses

Expenditure Budget	0002	139,400.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	2,000.00
Over-Schedule	0011	117,400.00
Fund Balance for Budget	TFS48	40,725.40
Operating Reserve	0961	27,880.00
Unreserved Fund Balance Reappropriated	0970	12,845.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	24.31
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	437.14
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,000.00
State - On-Schedule Transportation Reimbursement	3210	11,000.00
District Tax Levy	1110	104,093.15
District Mills	999	4.97
Total Estimated Revenues to Fund Adopted Budget	0004	139,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	284,358.60

Budget Uses

Expenditure Budget	0002	284,358.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	294,558.60
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	254,558.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	166.12
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	246.84
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	29,387.04
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	284,358.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird All American	2018	149,000.00	99,400.00	29,800.00	29,800.00
2013 IC Integrated RE C Bus	2012	153,534.00	230,301.00	N/A	NA
BUS E 06 BLUEBIRD	2005	66,250.00	99,375.00	N/A	NA
BUS A 95 THOMAS	1995	43,896.00	65,844.00	N/A	NA
Total					29,800.00

13 Tuition Fund

Adopted Budget	0001	35,200.00

Budget Uses

Expenditure Budget	0002	35,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,460.96
Unreserved Fund Balance Reappropriated	0970	2,460.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3.93
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	137.75
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,597.36
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	35,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	282,000.00

Budget Uses

Expenditure Budget	0002	282,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,173.63
Operating Reserve	0961	56,400.00
Unreserved Fund Balance Reappropriated	0970	17,773.63

Estimated Funding Sources

Interest Earnings	1510	29.12
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,197.25
Total Estimated Revenues to Fund Adopted Budget	0004	282,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	353.82
Operating Reserve	0961	352.82
Unreserved Fund Balance Reappropriated	0970	1.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.76
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	164.82
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,833.42
District Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	72,979.00

Budget Uses

Expenditure Budget	0002	72,979.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,326.98
Operating Reserve	0961	25,326.98
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4.44
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	300.98
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,507.43
District Tax Levy	1110	71,166.15
District Mills	999	3.40
Total Estimated Revenues to Fund Adopted Budget	0004	72,979.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	265.91

Budget Uses

Expenditure Budget	0002	265.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	265.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.18
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	265.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0713

Taxable Value		20,938,478.00
Adopted Budget	0001	418,350.00

Budget Uses

Expenditure Budget	0002	418,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,604.83
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	12,604.83
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	51.61
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	1,750.15
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	416,548.24
Jurisdiction Mills	999	19.89
Total Estimated Revenues to Fund Adopted Budget	0004	418,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	02/04/2016	06/30/2031	4,657,000.00	2,800,000.00	295,000.00	120,850.00	500.00
Total Bond Requirements							416,350.00

SIDs

Issue Type	Amount
High School	2,000.00
Total SID Requirements	2,000.00

Total Debt Service Requirements	0002	418,350.00

Budget Report
FY 2023

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61 Building Reserve Fund

Adopted Budget		0001	87,563.26

Budget Uses

Expenditure Budget		0002	87,563.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,302.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,302.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	27.96
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,751.44
State - Payment in Lieu of Taxes - FWP		3302	102.72
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,378.56	
District Tax Levy		1110	23,378.56
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	87,563.26

Budget Report
FY 2023

50 Teton

0894 Power Elem

Submit ID: 0894-61119171

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 87	N/A	2,303,235

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
50 Teton
0894 Power Elem

Submit ID: 0894-61119171

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	792,416.91	81,709.12	10%	10.31%	3,673.35	564,783.99	223,959.57	97.24
10 Transportation	90,000.00	12,623.24	20%	14.03%	0.00	34,279.34	55,720.66	24.19
11 Bus Depreciation Reserve	237,851.91	0.00	N/A	0.00%	206,183.16	0.00	31,668.75	13.75
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	90,000.00	18,000.00	20%	20.00%	4,630.09	85,369.91		
17 Adult Education	6,901.86	0.00	35%	0.00%	6,901.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,302.48	0.00	N/A	0.00%	1,679.79	622.69	7,000.00	3.04
29 Flexibility	52,706.47	0.00	N/A	0.00%	52,706.47	0.00	0.00	0.00
61 Building Reserve	110,754.24	0.00	N/A	0.00%	97,890.24	0.00	12,864.00	5.59
Total of All Funds	1,389,933.87	112,332.36			373,664.96	685,055.93	331,212.98	143.81

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

0894 Power Elem

Submit ID: 0894-61119171

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POWER K-6	68 *
M1	POWER 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	320,563.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,101.86
D.	At Risk Student	(I-D)	2,601.93
E.	Indian Education For All	(I-E)	2,025.36
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	1,939.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,807.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,268.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,943.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	607,251.79
C.	Maximum Budget Limit	(II-C)	753,748.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	167,248.21
E.	Adopted Budget	(II-E)	774,500.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	637,854.32
H.	Maximum Budget Limit	(II-H)	791,529.12
I.	Highest Budget Without a Vote	(II-I)	792,416.91
J.	Highest Budget	(II-J)	792,416.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	792,416.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,241.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,467.43
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,467.43	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,673.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,673.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,382.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		792,416.91
1.	BASE Budget Limit	(V-A1)	637,854.32	
2.	Over-BASE Budget	(V-A2)	154,562.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		320,563.77
1.	Direct State Aid Paid By State	(V-B1)	320,563.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,101.86
D.	At Risk Student	(V-D)		2,601.93
E.	Indian Education For All	(V-E)		2,025.36
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		1,939.23
H.	Special Education Allowable Cost Payment	(V-H)		12,807.48
I.	Remaining Fund Balance Available	(V-I)		3,673.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,349.77
1.	Actual Non-Levy Revenue	(V-J1)	6,349.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,500.00
L.	BASE Levy Requirements	(V-L)		248,459.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	179,062.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	69,396.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		637,854.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		154,562.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		154,562.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		67.11
1.	District Property Tax Levy Mills	(V-U1)	67.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		97.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
50 Teton

0894 Power Elem

Submit ID: 0894-61119171

01 General Fund

Adopted Budget	0001	792,416.91

Budget Uses

Expenditure Budget	0002	792,416.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,673.35
Direct State Aid	3110	320,563.77
Quality Educator	3111	36,101.86
At Risk Student	3112	2,601.93
Indian Education For All	3113	2,025.36
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	12,807.48
Data For Achievement	3116	1,939.23
State - Guaranteed Tax Base Aid	3120	179,062.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	696.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,653.60
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	1,500.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	69,396.98		
Over-BASE Levy	1110(c)	154,562.59		
District Tax Levy			1110	223,959.57
Total Estimated Revenues to Fund Adopted Budget			0004	792,416.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,163.04
Contingency	0006	3,116.30
Over-Schedule	0011	55,720.66
Fund Balance for Budget	TFS48	12,623.24
Operating Reserve	0961	12,623.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,139.67
State - On-Schedule Transportation Reimbursement	3210	17,139.67
District Tax Levy	1110	55,720.66
District Mills	999	24.19
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	237,851.91

Budget Uses

Expenditure Budget	0002	237,851.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	206,183.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	206,183.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,668.75
District Mills	999	13.75
Total Estimated Revenues to Fund Adopted Budget	0004	237,851.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
15-2015 Blue Bird	2020	65,228.00	10,000.00	13,045.60	13,045.60
09-Mid Bus	2018	17,500.00	8,450.00	3,500.00	3,500.00
17-1-9358	2017	42,750.00	30,434.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	57,513.60	8,544.90	6,573.15
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,063.00	118,594.50	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					31,668.75

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

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14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,630.09
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	4,630.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,369.91
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,901.86

Budget Uses

Expenditure Budget	0002	6,901.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,901.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,901.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,901.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,302.48

Budget Uses

Expenditure Budget	0002	9,302.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,679.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,679.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	622.69
District Tax Levy	1110	7,000.00
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	9,302.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0894 Power Elem

Submit ID: 0894-61119171

29 Flexibility Fund

Adopted Budget	0001	52,706.47

Budget Uses

Expenditure Budget	0002	52,706.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,706.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,706.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,706.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0894 Power Elem

Submit ID: 0894-61119171

61 Building Reserve Fund

Adopted Budget		0001	110,754.24

Budget Uses

Expenditure Budget		0002	110,754.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	97,890.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	97,890.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,864.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	12,864.00
District Mills		999	5.59
Building Reserve Voted Mills		0134	5.59
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	110,754.24

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	64,320.00	5	612	38,592.00	12,864.00	12,864.00
Total						12,864.00

Budget Report
FY 2023

50 Teton

0895 Power H S

Submit ID: 0895-93066731

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	40	2,918,972

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
50 Teton
0895 Power H S

Submit ID: 0895-93066731

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	677,943.17	36,033.22	10%	5.32%	0.00	495,503.87	182,439.30	62.50
10 Transportation	65,000.00	8,998.25	20%	13.84%	0.00	16,883.86	48,116.14	16.48
11 Bus Depreciation Reserve	247,071.49	0.00	N/A	0.00%	233,788.69	0.00	13,282.80	4.55
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	86,000.00	17,200.00	20%	20.00%	879.30	85,120.70		
17 Adult Education	6,862.03	0.00	35%	0.00%	6,862.03	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,560.15	0.00	N/A	0.00%	27.93	532.22	7,000.00	2.40
29 Flexibility	230,403.52	0.00	N/A	0.00%	230,403.52	0.00	0.00	0.00
61 Building Reserve	123,854.63	0.00	N/A	0.00%	109,974.63	0.00	13,880.00	4.76
Total of All Funds	1,444,694.99	62,231.47			581,936.10	598,040.65	264,718.24	90.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

50 Teton

Submit ID: 0895-93066731

0895 Power H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWER HS 9-12 40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	285,822.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,446.61
D.	At Risk Student	(I-D)	1,791.36
E.	Indian Education For All	(I-E)	931.20
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	891.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,098.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,032.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,333.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	506,280.52
C.	Maximum Budget Limit	(II-C)	629,026.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,463.59
E.	Adopted Budget	(II-E)	647,744.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	545,179.61
H.	Maximum Budget Limit	(II-H)	677,943.17
I.	Highest Budget Without a Vote	(II-I)	677,943.17
J.	Highest Budget	(II-J)	677,943.17
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	677,943.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		36,033.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		36,033.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		677,943.17
1.	BASE Budget Limit	(V-A1)	545,179.61	
2.	Over-BASE Budget	(V-A2)	132,763.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		285,822.08
1.	Direct State Aid Paid By State	(V-B1)	285,822.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,446.61
D.	At Risk Student	(V-D)		1,791.36
E.	Indian Education For All	(V-E)		931.20
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		891.60
H.	Special Education Allowable Cost Payment	(V-H)		6,098.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,225.56
1.	Actual Non-Levy Revenue	(V-J1)	2,225.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,200.00
L.	BASE Levy Requirements	(V-L)		225,543.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	175,867.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,675.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		545,179.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		132,763.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		132,763.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.02
U.	Over-BASE Mills	(V-U)		45.48
1.	District Property Tax Levy Mills	(V-U1)	45.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	677,943.17

Budget Uses

Expenditure Budget	0002	677,943.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	285,822.08
Quality Educator	3111	20,446.61
At Risk Student	3112	1,791.36
Indian Education For All	3113	931.20
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	6,098.80
Data For Achievement	3116	891.60
State - Guaranteed Tax Base Aid	3120	175,867.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	239.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,986.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	1,200.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,675.74		
Over-BASE Levy	1110(c)	132,763.56		
District Tax Levy			1110	182,439.30
Total Estimated Revenues to Fund Adopted Budget			0004	677,943.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,348.96
Contingency	0006	1,534.90
Over-Schedule	0011	48,116.14
Fund Balance for Budget	TFS48	8,998.25
Operating Reserve	0961	8,998.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,441.93
State - On-Schedule Transportation Reimbursement	3210	8,441.93
District Tax Levy	1110	48,116.14
District Mills	999	16.48
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0895 Power H S

Submit ID: 0895-93066731

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	247,071.49

Budget Uses

Expenditure Budget	0002	247,071.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	233,788.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	233,788.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,282.80
District Mills	999	4.55
Total Estimated Revenues to Fund Adopted Budget	0004	247,071.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
09-Mid Bus	2018	17,500.00	5,900.00	3,500.00	2,000.00
17-1 9358	2017	42,750.00	28,400.00	8,550.00	4,500.00
14-1 5117	2014	42,724.50	55,479.60	8,544.90	4,500.00
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,062.00	116,310.20	15,812.40	2,282.80
radios 06 & 07	2009	342.50	513.75	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					13,282.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0895 Power H S

Submit ID: 0895-93066731

14 Retirement Fund

Adopted Budget	0001	86,000.00

Budget Uses

Expenditure Budget	0002	86,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,079.30
Operating Reserve	0961	17,200.00
Unreserved Fund Balance Reappropriated	0970	879.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,120.70
Total Estimated Revenues to Fund Adopted Budget	0004	86,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0895 Power H S

Submit ID: 0895-93066731

17 Adult Education Fund

Adopted Budget	0001	6,862.03

Budget Uses

Expenditure Budget	0002	6,862.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,862.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,862.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,862.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,560.15

Budget Uses

Expenditure Budget	0002	7,560.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	532.22
District Tax Levy	1110	7,000.00
District Mills	999	2.40
Total Estimated Revenues to Fund Adopted Budget	0004	7,560.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0895 Power H S

Submit ID: 0895-93066731

29 Flexibility Fund

Adopted Budget	0001	230,403.52

Budget Uses

Expenditure Budget	0002	230,403.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	230,403.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	230,403.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	230,403.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
50 Teton

0895 Power H S

Submit ID: 0895-93066731

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

50 Teton

0895 Power H S

Submit ID: 0895-93066731

61 Building Reserve Fund

Adopted Budget	0001	123,854.63

Budget Uses

Expenditure Budget	0002	123,854.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,974.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,974.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	13,880.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	13,880.00
District Mills			999	4.76
Building Reserve Voted Mills			0134	4.76
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	123,854.63

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	69,400.00	5	612	41,640.00	13,880.00	13,880.00
Total						13,880.00

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 80	N/A	1,345,740

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Daychild

(Signature) (Date)

Chairperson, School Trustees: Fannie Cliff

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	650,491.93	65,336.12	10%	10.04%	3,383.41	607,736.36	39,372.16	29.27
10 Transportation	184,998.00	36,999.60	20%	20.00%	78,978.81	13,092.20	92,926.99	69.05
11 Bus Depreciation Reserve	73,049.68	0.00	N/A	0.00%	54,745.08	0.00	18,304.60	13.60
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	191,440.00	38,288.00	20%	20.00%	34,692.11	156,747.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,072.27	0.00	N/A	0.00%	5,437.24	635.03	0.00	0.00
29 Flexibility	1,124.09	0.00	N/A	0.00%	1,124.09	0.00	0.00	0.00
61 Building Reserve	42,666.32	0.00	N/A	0.00%	18,646.32	16,520.00	7,500.00	5.57
Total of All Funds	1,149,842.29	140,623.72			197,007.06	794,731.48	158,103.75	117.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PRYOR K-6	57 *
M1	PRYOR 7-8	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	304,940.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	35,990.75
D.	At Risk Student	(I-D)	19,545.67
E.	Indian Education For All	(I-E)	1,862.40
F.	American Indian Achievement Gap	(I-F)	15,572.00
G.	Data For Achievement	(I-G)	1,783.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,341.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,760.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,096.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	82
B.	BASE Budget Limit	(II-B)	656,313.05
C.	Maximum Budget Limit	(II-C)	811,593.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	656,313.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	650,491.93
H.	Maximum Budget Limit	(II-H)	801,392.14
I.	Highest Budget Without a Vote	(II-I)	650,491.93
J.	Highest Budget	(II-J)	801,392.14
K.	Highest Voted Amount	(II-K)	150,900.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	650,491.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		65,049.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		286.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	286.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,383.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,383.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,719.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		650,491.93
1.	BASE Budget Limit	(V-A1)	650,491.93	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		304,940.85
1.	Direct State Aid Paid By State	(V-B1)	304,940.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		35,990.75
D.	At Risk Student	(V-D)		19,545.67
E.	Indian Education For All	(V-E)		1,862.40
F.	American Indian Achievement Gap	(V-F)		15,572.00
G.	Data For Achievement	(V-G)		1,783.20
H.	Special Education Allowable Cost Payment	(V-H)		20,341.57
I.	Remaining Fund Balance Available	(V-I)		3,383.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		247,072.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	207,699.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,372.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		650,491.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	650,491.93

Budget Uses

Expenditure Budget	0002	650,491.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,383.41
Direct State Aid	3110	304,940.85
Quality Educator	3111	35,990.75
At Risk Student	3112	19,545.67
Indian Education For All	3113	1,862.40
American Indian Achievement Gap	3114	15,572.00
State Special Education Allowable Cost Payment to Districts	3115	20,341.57
Data For Achievement	3116	1,783.20
State - Guaranteed Tax Base Aid	3120	207,699.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,372.16		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	39,372.16
Total Estimated Revenues to Fund Adopted Budget			0004	650,491.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	184,998.00

Budget Uses

Expenditure Budget	0002	184,998.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,902.00
Contingency	0006	1,190.20
Over-Schedule	0011	171,905.80
Fund Balance for Budget	TFS48	115,978.41
Operating Reserve	0961	36,999.60
Unreserved Fund Balance Reappropriated	0970	78,978.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,546.10
State - On-Schedule Transportation Reimbursement	3210	6,546.10
District Tax Levy	1110	92,926.99
District Mills	999	69.05
Total Estimated Revenues to Fund Adopted Budget	0004	184,998.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	73,049.68

Budget Uses

Expenditure Budget	0002	73,049.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,745.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,745.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,304.60
District Mills	999	13.60
Total Estimated Revenues to Fund Adopted Budget	0004	73,049.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Thomas Freightliner 53 Passenger	2020	46,747.50	18,349.50	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger	2018	44,775.50	26,865.30	8,955.10	8,955.10
Total					18,304.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

14 Retirement Fund

Adopted Budget	0001	191,440.00

Budget Uses

Expenditure Budget	0002	191,440.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,980.11
Operating Reserve	0961	38,288.00
Unreserved Fund Balance Reappropriated	0970	34,692.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	156,747.89
Total Estimated Revenues to Fund Adopted Budget	0004	191,440.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,072.27

Budget Uses

Expenditure Budget	0002	6,072.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,437.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,437.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	635.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,072.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,124.09

Budget Uses

Expenditure Budget	0002	1,124.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-33604057

61 Building Reserve Fund

Adopted Budget		0001	42,666.32

Budget Uses

Expenditure Budget		0002	42,666.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,646.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,646.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,520.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,500.00	
District Tax Levy		1110	7,500.00
District Mills		999	5.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.57
Total Estimated Revenues to Fund Adopted Budget		0004	42,666.32

Budget Report
FY 2023

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-95453015

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	172	N/A	12,301,964

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassandra Biggers

(Signature) (Date)

Chairperson, School Trustees: Linda Rosin

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-95453015

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,304,401.40	171,790.58	10%	13.17%	7,969.08	812,556.91	483,875.41	39.34
10 Transportation	189,290.00	37,858.00	20%	20.00%	8,441.57	56,107.39	124,741.04	10.14
11 Bus Depreciation Reserve	608,392.76	0.00	N/A	0.00%	545,572.76	0.00	62,820.00	5.11
13 Tuition	10,839.66		N/A		35,682.42	0.00	0.00	0.00
14 Retirement	158,126.99	31,625.40	20%	20.00%	2,870.46	155,256.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,631.81	0.00	N/A	0.00%	12,557.66	1,074.15	0.00	0.00
29 Flexibility	19,412.60	0.00	N/A	0.00%	19,412.60	0.00	0.00	0.00
61 Building Reserve	183,318.57	0.00	N/A	0.00%	150,608.57	14,756.44	17,953.56	1.46
Total of All Funds	2,487,413.79	241,273.98			783,115.12	1,039,751.42	689,390.01	56.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-95453015

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAMSAY K-6	142
M1	RAMSAY 7-8	30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	554,560.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,136.00
D.	At Risk Student	(I-D)	4,276.95
E.	Indian Education For All	(I-E)	4,004.16
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	3,833.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,965.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,213.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	161
B.	BASE Budget Limit	(II-B)	1,031,682.79
C.	Maximum Budget Limit	(II-C)	1,274,258.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,092.54
E.	Adopted Budget	(II-E)	1,235,775.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,100,308.86
H.	Maximum Budget Limit	(II-H)	1,360,672.58
I.	Highest Budget Without a Vote	(II-I)	1,304,401.40
J.	Highest Budget	(II-J)	1,360,672.58
K.	Highest Voted Amount	(II-K)	56,271.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,304,401.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		130,440.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		41,350.44
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	41,350.44	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,969.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,969.08	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		179,759.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,304,401.40
1.	BASE Budget Limit	(V-A1)	1,100,308.86	
2.	Over-BASE Budget	(V-A2)	204,092.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		554,560.85
1.	Direct State Aid Paid By State	(V-B1)	554,560.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,136.00
D.	At Risk Student	(V-D)		4,276.95
E.	Indian Education For All	(V-E)		4,004.16
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		3,833.88
H.	Special Education Allowable Cost Payment	(V-H)		34,965.88
I.	Remaining Fund Balance Available	(V-I)		7,969.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		80.44
1.	Actual Non-Levy Revenue	(V-J1)	80.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		443,878.62
1.	State - Guaranteed Tax Base Aid	(V-L1)	164,095.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	279,782.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,100,308.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,092.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,092.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.59
1.	District Property Tax Levy Mills	(V-U1)	16.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,304,401.40

Budget Uses

Expenditure Budget	0002	1,304,401.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,969.08
Direct State Aid	3110	554,560.85
Quality Educator	3111	45,136.00
At Risk Student	3112	4,276.95
Indian Education For All	3113	4,004.16
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	34,965.88
Data For Achievement	3116	3,833.88
State - Guaranteed Tax Base Aid	3120	164,095.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	80.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	279,782.87		
Over-BASE Levy	1110(c)	204,092.54		
District Tax Levy			1110	483,875.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,304,401.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	189,290.00

Budget Uses

Expenditure Budget	0002	189,290.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,006.72
Contingency	0006	5,100.67
Over-Schedule	0011	133,182.61
Fund Balance for Budget	TFS48	46,299.57
Operating Reserve	0961	37,858.00
Unreserved Fund Balance Reappropriated	0970	8,441.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,053.69
State - On-Schedule Transportation Reimbursement	3210	28,053.70
District Tax Levy	1110	124,741.04
District Mills	999	10.14
Total Estimated Revenues to Fund Adopted Budget	0004	189,290.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	608,392.76

Budget Uses

Expenditure Budget	0002	608,392.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	545,572.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	545,572.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	62,820.00
District Mills	999	5.11
Total Estimated Revenues to Fund Adopted Budget	0004	608,392.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Blue Bird Body #472856	2017	104,700.00	117,787.50	20,940.00	20,940.00
2017 Blue Bird Body #F472857	2017	104,700.00	117,787.50	20,940.00	20,940.00
2017 Blue Bird Body #F472858	2017	104,700.00	117,787.50	20,940.00	20,940.00
Model 3000 International Bus	2011	97,196.72	145,795.08	N/A	NA
Total					62,820.00

13 Tuition Fund

Adopted Budget	0001	10,839.66

Budget Uses

Expenditure Budget	0002	10,839.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,682.42
Unreserved Fund Balance Reappropriated	0970	35,682.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,839.66
Estimated Revenues Exceeding Adopted Budget	0004a	24,842.76

14 Retirement Fund

Adopted Budget	0001	158,126.99

Budget Uses

Expenditure Budget	0002	158,126.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,495.86
Operating Reserve	0961	31,625.40
Unreserved Fund Balance Reappropriated	0970	2,870.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,256.53
Total Estimated Revenues to Fund Adopted Budget	0004	158,126.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,631.81

Budget Uses

Expenditure Budget	0002	13,631.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,557.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,557.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,074.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,631.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,412.60

Budget Uses

Expenditure Budget	0002	19,412.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,412.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,412.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,412.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	183,318.57

Budget Uses

Expenditure Budget		0002	183,318.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	150,608.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	150,608.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,756.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,953.56	
District Tax Levy		1110	17,953.56
District Mills		999	1.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.46
Total Estimated Revenues to Fund Adopted Budget		0004	183,318.57

Budget Report
FY 2023

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-52796809

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	43	N/A	5,874,142

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Courtney Herzog

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-52796809

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	483,509.35	49,417.59	10%	10.22%	8,469.05	241,540.08	233,500.22	39.75
10 Transportation	85,000.00	15,749.70	20%	18.53%	0.00	29,679.59	55,320.41	9.42
11 Bus Depreciation Reserve	273,474.92	0.00	N/A	0.00%	232,880.28	1,441.20	39,153.44	6.67
13 Tuition	399.60		N/A		264.14	135.46	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	4,734.04	70,265.96		
17 Adult Education	6,295.00	2,203.25	35%	35.00%	6,256.16	45.97	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,359.16	0.00	N/A	0.00%	22,798.95	560.21	10,000.00	1.70
29 Flexibility	13,473.65	0.00	N/A	0.00%	13,395.35	78.30	0.00	0.00
61 Building Reserve	45,985.10	0.00	N/A	0.00%	45,739.72	245.38	0.00	0.00
Total of All Funds	1,016,496.78	82,370.54			334,537.69	343,992.15	337,974.07	57.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-52796809

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAPELJE K-6	35
M1	RAPELJE 7-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	195,264.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,436.00
D.	At Risk Student	(I-D)	923.38
E.	Indian Education For All	(I-E)	1,001.04
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	958.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,890.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,185.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	247.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	386,347.18
C.	Maximum Budget Limit	(II-C)	478,768.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	92,421.08
E.	Adopted Budget	(II-E)	478,768.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	76%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	391,651.07
H.	Maximum Budget Limit	(II-H)	483,364.93
I.	Highest Budget Without a Vote	(II-I)	483,509.35
J.	Highest Budget	(II-J)	483,509.35
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	483,509.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,350.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,066.65
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,066.65	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,469.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,469.05	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,886.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		483,509.35
1.	BASE Budget Limit	(V-A1)	391,651.07	
2.	Over-BASE Budget	(V-A2)	91,858.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		195,264.35
1.	Direct State Aid Paid By State	(V-B1)	195,264.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,436.00
D.	At Risk Student	(V-D)		923.38
E.	Indian Education For All	(V-E)		1,001.04
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		958.47
H.	Special Education Allowable Cost Payment	(V-H)		9,890.48
I.	Remaining Fund Balance Available	(V-I)		8,469.05
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,860.97
1.	Actual Non-Levy Revenue	(V-J1)	961.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	899.05	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		166.65
L.	BASE Levy Requirements	(V-L)		148,535.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,994.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	142,540.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		391,651.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		899.05
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	899.05	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		90,959.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		91,858.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.48
1.	District Property Tax Levy Mills	(V-U1)	15.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	483,509.35

Budget Uses

Expenditure Budget	0002	483,509.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,469.05
Direct State Aid	3110	195,264.35
Quality Educator	3111	23,436.00
At Risk Student	3112	923.38
Indian Education For All	3113	1,001.04
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	9,890.48
Data For Achievement	3116	958.47
State - Guaranteed Tax Base Aid	3120	5,994.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	371.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	590.49
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	899.05
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	899.05
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	166.65
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	142,540.99		
Over-BASE Levy	1110(c)	90,959.23		
District Tax Levy			1110	233,500.22
Total Estimated Revenues to Fund Adopted Budget			0004	483,509.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,650.62
Contingency	0006	2,665.06
Over-Schedule	0011	55,684.32
Fund Balance for Budget	TFS48	15,749.70
Operating Reserve	0961	15,749.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	77.74
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	286.17
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,657.84
State - On-Schedule Transportation Reimbursement	3210	14,657.84
District Tax Levy	1110	55,320.41
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-52796809

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	273,474.92

Budget Uses

Expenditure Budget	0002	273,474.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	232,880.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	232,880.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,184.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	257.09
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,153.44
District Mills	999	6.67
Total Estimated Revenues to Fund Adopted Budget	0004	273,474.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION	2021	24,337.47	4,867.49	4,867.49	4,867.49
E BUS FORD EXPEDITION	2019	22,709.67	9,083.86	4,541.93	4,541.93
78 PASS INTERNATION	2018	49,780.87	39,824.68	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	39,824.68	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	54,074.24	9,831.68	9,831.68
Total					39,153.44

13 Tuition Fund

Adopted Budget	0001	399.60

Budget Uses

Expenditure Budget	0002	399.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	264.14
Unreserved Fund Balance Reappropriated	0970	264.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.60
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	124.86
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	399.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,734.04
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	4,734.04

Estimated Funding Sources

Interest Earnings	1510	59.52
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,206.44
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,295.00

Budget Uses

Expenditure Budget	0002	6,295.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,459.41
Operating Reserve	0961	2,203.25
Unreserved Fund Balance Reappropriated	0970	6,256.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	45.97
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,295.00
Estimated Revenues Exceeding Adopted Budget	0004a	7.13

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,359.16

Budget Uses

Expenditure Budget	0002	33,359.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,798.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,798.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	103.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	74.84
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	382.34
District Tax Levy	1110	10,000.00
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	33,359.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-52796809

29 Flexibility Fund

Adopted Budget	0001	13,473.65

Budget Uses

Expenditure Budget	0002	13,473.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,395.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,395.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	78.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,473.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-52796809

61 Building Reserve Fund

Adopted Budget		0001	45,985.10

Budget Uses

Expenditure Budget		0002	45,985.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,739.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,739.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	244.61
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.77
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	45,985.10

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	21	6,582,442

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Courtney Herzog

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	525,176.98	54,978.96	10%	10.47%	24,449.64	312,523.53	188,203.81	28.59
10 Transportation	85,000.00	15,933.13	20%	18.74%	0.00	29,877.43	55,122.57	8.37
11 Bus Depreciation Reserve	232,727.82	0.00	N/A	0.00%	192,185.73	1,388.63	39,153.46	5.95
13 Tuition	410.92		N/A		408.69	2.23	0.00	0.00
14 Retirement	67,000.00	13,400.00	20%	20.00%	7,393.09	59,606.91		
17 Adult Education	11,758.00	4,115.30	35%	35.00%	11,672.72	85.79	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,842.94	0.00	N/A	0.00%	28,238.80	604.14	0.00	0.00
29 Flexibility	25,648.33	0.00	N/A	0.00%	25,509.69	138.64	0.00	0.00
61 Building Reserve	91,384.64	0.00	N/A	0.00%	90,891.65	492.99	0.00	0.00
Total of All Funds	1,067,949.63	88,427.39			380,750.01	404,720.29	282,479.84	42.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RAPELJE HS 9-12 21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	221,113.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,714.21
D.	At Risk Student	(I-D)	613.33
E.	Indian Education For All	(I-E)	488.88
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	468.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,744.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	914.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,274.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	418,249.63
C.	Maximum Budget Limit	(II-C)	518,943.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,181.49
E.	Adopted Budget	(II-E)	521,431.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	418,451.26
H.	Maximum Budget Limit	(II-H)	519,579.19
I.	Highest Budget Without a Vote	(II-I)	525,176.98
J.	Highest Budget	(II-J)	525,176.98
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	525,176.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,517.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,461.26
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,461.26	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,449.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,449.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,428.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		525,176.98
1.	BASE Budget Limit	(V-A1)	418,451.26	
2.	Over-BASE Budget	(V-A2)	106,725.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		221,113.91
1.	Direct State Aid Paid By State	(V-B1)	221,113.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,714.21
D.	At Risk Student	(V-D)		613.33
E.	Indian Education For All	(V-E)		488.88
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		468.09
H.	Special Education Allowable Cost Payment	(V-H)		2,744.46
I.	Remaining Fund Balance Available	(V-I)		24,449.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,518.21
1.	Actual Non-Levy Revenue	(V-J1)	1,277.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,240.56	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		151.43
L.	BASE Levy Requirements	(V-L)		148,960.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	66,241.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	82,718.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		418,451.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,240.57
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	1,240.57	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		105,485.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		106,725.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.56
U.	Over-BASE Mills	(V-U)		16.03
1.	District Property Tax Levy Mills	(V-U1)	16.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	525,176.98

Budget Uses

Expenditure Budget	0002	525,176.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,449.64
Direct State Aid	3110	221,113.91
Quality Educator	3111	16,714.21
At Risk Student	3112	613.33
Indian Education For All	3113	488.88
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	2,744.46
Data For Achievement	3116	468.09
State - Guaranteed Tax Base Aid	3120	66,241.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	593.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	684.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,240.56
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	1,240.57
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	151.43
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	82,718.66		
Over-BASE Levy	1110(c)	105,485.15		
District Tax Levy			1110	188,203.81
Total Estimated Revenues to Fund Adopted Budget			0004	525,176.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,650.62
Contingency	0006	2,665.06
Over-Schedule	0011	55,684.32
Fund Balance for Budget	TFS48	15,933.13
Operating Reserve	0961	15,933.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	80.18
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	481.57
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,657.84
State - On-Schedule Transportation Reimbursement	3210	14,657.84
District Tax Levy	1110	55,122.57
District Mills	999	8.37
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,727.82

Budget Uses

Expenditure Budget	0002	232,727.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	192,185.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	192,185.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	965.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	423.35
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,153.46
District Mills	999	5.95
Total Estimated Revenues to Fund Adopted Budget	0004	232,727.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION	2021	24,337.48	4,867.50	4,867.50	4,867.50
E BUS FORD EXPEDITION	2019	22,709.68	9,083.88	4,541.94	4,541.94
78 PASS INTERNATION	2018	49,780.87	39,824.68	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	39,824.68	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	54,074.24	9,831.68	9,831.68
Total					39,153.46

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

13 Tuition Fund

Adopted Budget	0001	410.92

Budget Uses

Expenditure Budget	0002	410.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	408.69
Unreserved Fund Balance Reappropriated	0970	408.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2.23
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	410.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

14 Retirement Fund

Adopted Budget	0001	67,000.00

Budget Uses

Expenditure Budget	0002	67,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,793.09
Operating Reserve	0961	13,400.00
Unreserved Fund Balance Reappropriated	0970	7,393.09

Estimated Funding Sources

Interest Earnings	1510	72.19
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	59,534.72
Total Estimated Revenues to Fund Adopted Budget	0004	67,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

17 Adult Education Fund

Adopted Budget	0001	11,758.00

Budget Uses

Expenditure Budget	0002	11,758.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,788.02
Operating Reserve	0961	4,115.30
Unreserved Fund Balance Reappropriated	0970	11,672.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	85.79
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,758.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.51

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

28 Technology Fund

Adopted Budget	0001	28,842.94

Budget Uses

Expenditure Budget	0002	28,842.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,238.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,238.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	195.64
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	408.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,842.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

29 Flexibility Fund

Adopted Budget	0001	25,648.33

Budget Uses

Expenditure Budget	0002	25,648.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,509.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,509.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	138.64
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,648.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-28710641

61 Building Reserve Fund

Adopted Budget		0001	91,384.64

Budget Uses

Expenditure Budget		0002	91,384.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,891.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,891.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	491.95
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	1.04
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	91,384.64

Budget Report
FY 2023

42 Richland

0754 Rau Elem

Submit ID: 0754-86287893

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 65	N/A	7,724,273

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Hecker

(Signature) (Date)

Chairperson, School Trustees: Kelly Alvstad

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0754 Rau Elem

Submit ID: 0754-86287893

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	559,414.09	62,638.75	10%	11.20%	67,819.96	354,646.38	136,947.75	17.73
10 Transportation	140,000.00	28,000.00	20%	20.00%	26,776.80	25,388.97	87,834.23	11.37
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	25,760.35		N/A		25,760.35	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	33,127.07	51,872.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,121.19	0.00	N/A	0.00%	4,735.53	385.66	0.00	0.00
29 Flexibility	201,683.23	0.00	N/A	0.00%	201,683.23	0.00	0.00	0.00
61 Building Reserve	71,591.61	0.00	N/A	0.00%	49,001.61	5,211.69	17,378.31	2.25
Total of All Funds	1,088,570.47	107,638.75			408,904.55	437,505.63	242,160.29	31.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0754 Rau Elem

Submit ID: 0754-86287893

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RAU K-6 65 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	197,956.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,109.76
D.	At Risk Student	(I-D)	1,740.86
E.	Indian Education For All	(I-E)	1,513.20
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	1,448.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,453.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,150.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	406,357.27
C.	Maximum Budget Limit	(II-C)	505,987.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,184.51
E.	Adopted Budget	(II-E)	558,031.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	395,049.40
H.	Maximum Budget Limit	(II-H)	491,182.79
I.	Highest Budget Without a Vote	(II-I)	559,414.09
J.	Highest Budget	(II-J)	559,414.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	559,414.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,941.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		6,697.34
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	6,697.34	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		67,819.96
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	67,819.96	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		130,458.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		559,414.09
	1. BASE Budget Limit	(V-A1)	395,049.40	
	2. Over-BASE Budget	(V-A2)	164,364.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		197,956.19
	1. Direct State Aid Paid By State	(V-B1)	197,956.19	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,109.76
D.	At Risk Student	(V-D)		1,740.86
E.	Indian Education For All	(V-E)		1,513.20
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		1,448.85
H.	Special Education Allowable Cost Payment	(V-H)		9,453.14
I.	Remaining Fund Balance Available	(V-I)		67,819.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		786.20
	1. Actual Non-Levy Revenue	(V-J1)	786.20	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		92,763.24
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	92,763.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		395,049.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		120,180.18
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	120,180.18	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		44,184.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		164,364.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.72
	1. District Property Tax Levy Mills	(V-U1)	5.72	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	559,414.09

Budget Uses

Expenditure Budget	0002	559,414.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	67,819.96
Direct State Aid	3110	197,956.19
Quality Educator	3111	21,109.76
At Risk Student	3112	1,740.86
Indian Education For All	3113	1,513.20
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	9,453.14
Data For Achievement	3116	1,448.85
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	786.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	120,180.18
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	92,763.24		
Over-BASE Levy	1110(c)	44,184.51		
District Tax Levy			1110	136,947.75
Total Estimated Revenues to Fund Adopted Budget			0004	559,414.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,080.88
Contingency	0006	2,308.09
Over-Schedule	0011	114,611.03
Fund Balance for Budget	TFS48	54,776.80
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	26,776.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,694.48
State - On-Schedule Transportation Reimbursement	3210	12,694.49
District Tax Levy	1110	87,834.23
District Mills	999	11.37
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

42 Richland

0754 Rau Elem

Submit ID: 0754-86287893

13 Tuition Fund

Adopted Budget	0001	25,760.35

Budget Uses

Expenditure Budget	0002	25,760.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,760.35
Unreserved Fund Balance Reappropriated	0970	25,760.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,760.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,127.07
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	33,127.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,872.93
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,121.19

Budget Uses

Expenditure Budget	0002	5,121.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,735.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,735.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	385.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,121.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	201,683.23

Budget Uses

Expenditure Budget	0002	201,683.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	201,683.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,683.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	201,683.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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Submit ID: 0754-86287893

61 Building Reserve Fund

Adopted Budget		0001	71,591.61

Budget Uses

Expenditure Budget		0002	71,591.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	49,001.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	49,001.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,211.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,378.31	
District Tax Levy		1110	17,378.31
District Mills		999	2.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.25
Total Estimated Revenues to Fund Adopted Budget		0004	71,591.61

Budget Report
FY 2023

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-59032242

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	334	N/A	17,150,955

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brande Young

(Signature) (Date)

Chairperson, School Trustees: Elise Fouts

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-59032242

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,519,360.01	319,799.24	10%	12.69%	0.00	1,518,606.51	1,000,753.50	58.34
10 Transportation	285,000.00	54,832.45	20%	19.24%	0.00	32,990.17	252,009.83	14.69
11 Bus Depreciation Reserve	213,910.52	0.00	N/A	0.00%	135,243.71	0.00	78,666.81	4.59
13 Tuition	70,000.00		N/A		24,050.93	0.00	45,949.07	2.68
14 Retirement	400,000.00	80,000.00	20%	20.00%	67,561.04	332,438.96		
17 Adult Education	85,000.00	29,750.00	35%	35.00%	25,115.20	0.00	59,884.80	3.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102,246.47	0.00	N/A	0.00%	37,389.53	1,994.94	62,862.00	3.67
29 Flexibility	16,134.54	0.00	N/A	0.00%	13,145.92	2,988.62	0.00	0.00
61 Building Reserve	190,665.63	0.00	N/A	0.00%	190,665.63	0.00	0.00	0.00
Total of All Funds	3,882,317.17	484,381.69			493,171.96	1,889,019.20	1,500,126.01	87.46

50 Debt Service **Tax Jurisdiction**								
0056	316,550.00	33,828.29	20-9-438	10.69%	0.00	0.00	316,550.00	18.46

Budget Report
FY 2023

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-59032242

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RED LODGE K-6	247
M1	RED LODGE 7-8	87

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,026,334.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	103,569.76
D.	At Risk Student	(I-D)	7,521.10
E.	Indian Education For All	(I-E)	7,775.52
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	7,444.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,924.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,973.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,146.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	325
B.	BASE Budget Limit	(II-B)	1,946,131.21
C.	Maximum Budget Limit	(II-C)	2,406,187.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	475,834.81
E.	Adopted Budget	(II-E)	2,421,966.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,043,525.20
H.	Maximum Budget Limit	(II-H)	2,526,499.67
I.	Highest Budget Without a Vote	(II-I)	2,519,360.01
J.	Highest Budget	(II-J)	2,526,499.67
K.	Highest Voted Amount	(II-K)	7,139.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,519,360.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		251,936.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		67,863.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	67,863.24	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		319,799.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,519,360.01
1.	BASE Budget Limit	(V-A1)	2,043,525.20	
2.	Over-BASE Budget	(V-A2)	475,834.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,026,334.03
1.	Direct State Aid Paid By State	(V-B1)	1,026,334.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		103,569.76
D.	At Risk Student	(V-D)		7,521.10
E.	Indian Education For All	(V-E)		7,775.52
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		7,444.86
H.	Special Education Allowable Cost Payment	(V-H)		50,924.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,278.66
1.	Actual Non-Levy Revenue	(V-J1)	2,278.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		835,386.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	310,467.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	524,918.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,043,525.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		475,834.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		475,834.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.74
	1. District Property Tax Levy Mills	(V-U1)	27.74	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-59032242

01 General Fund

Adopted Budget	0001	2,519,360.01

Budget Uses

Expenditure Budget	0002	2,519,360.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,026,334.03
Quality Educator	3111	103,569.76
At Risk Student	3112	7,521.10
Indian Education For All	3113	7,775.52
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	50,924.98
Data For Achievement	3116	7,444.86
State - Guaranteed Tax Base Aid	3120	310,467.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,908.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	370.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	524,918.69		
Over-BASE Levy	1110(c)	475,834.81		
District Tax Levy			1110	1,000,753.50
Total Estimated Revenues to Fund Adopted Budget			0004	2,519,360.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	285,000.00

Budget Uses

Expenditure Budget	0002	285,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,991.06
Contingency	0006	2,999.11
Over-Schedule	0011	252,009.83
Fund Balance for Budget	TFS48	54,832.45
Operating Reserve	0961	54,832.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,495.08
State - On-Schedule Transportation Reimbursement	3210	16,495.09
District Tax Levy	1110	252,009.83
District Mills	999	14.69
Total Estimated Revenues to Fund Adopted Budget	0004	285,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-59032242

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	213,910.52

Budget Uses

Expenditure Budget	0002	213,910.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,243.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,243.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	78,666.81
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	213,910.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird -	2021	73,515.00	0.00	14,703.00	14,703.00
2020 55-Passenger Bux #6605	2020	67,425.00	13,485.00	13,485.00	13,485.00
2019 55-Passenger Bus #3999	2019	58,290.00	34,974.00	11,658.00	11,658.00
2001 Prevost Coach Bus #4025	2017	65,883.94	39,530.37	13,176.79	13,176.79
2015 Chevrolet Express Bluebird Bus #7879	2016	36,250.00	36,250.00	7,250.00	7,250.00
2016 77-Passenter Bus #8722	2016	62,930.00	55,344.00	12,586.00	0.00
2015 66-Passenger Bus #9063	2015	55,970.00	49,776.00	11,194.00	11,194.00
2014 48-Passenger Bus #4670	2014	33,640.00	46,333.06	6,728.00	4,126.94
2007 MCI	2013	138,040.00	170,834.53	27,608.00	0.00
2013 66-Passenger Bus #2367	2012	57,884.00	83,752.92	11,576.80	3,073.08
66-Passenger Bus #0111	2010	46,806.00	70,209.00	N/A	NA
2009 66-Passenger Bus #2226	2009	45,530.00	68,295.00	N/A	NA
Total					78,666.81

Budget Report
FY 2023
05 Carbon
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Submit ID: 0056-59032242

13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,050.93
Unreserved Fund Balance Reappropriated	0970	24,050.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,949.07
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,561.04
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	67,561.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	332,438.96
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-59032242

17 Adult Education Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,865.20
Operating Reserve	0961	29,750.00
Unreserved Fund Balance Reappropriated	0970	25,115.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,884.80
District Mills	999	3.49
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	102,246.47

Budget Uses

Expenditure Budget	0002	102,246.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,389.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,389.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,994.94
District Tax Levy	1110	62,862.00
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	102,246.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	16,134.54

Budget Uses

Expenditure Budget	0002	16,134.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,145.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,145.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,988.62
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,134.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon

0056 Red Lodge Elem

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50 Debt Service Fund
0056

Taxable Value		17,150,955.00
Adopted Budget	0001	316,550.00

Budget Uses

Expenditure Budget	0002	316,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,828.29
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	33,828.29
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	316,550.00
Jurisdiction Mills	999	18.46
Total Estimated Revenues to Fund Adopted Budget	0004	316,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/09/2017	06/30/2027	2,760,000.00	1,190,000.00	275,000.00	41,150.00	400.00
Total Bond Requirements							316,550.00
Total Debt Service Requirements						0002	316,550.00

61 Building Reserve Fund

Adopted Budget		0001	190,665.63

Budget Uses

Expenditure Budget		0002	190,665.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	190,665.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	190,665.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	190,665.63

Budget Report
FY 2023

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-66921689

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	193	20,171,431

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brande Young

(Signature) (Date)

Chairperson, School Trustees: Elise Fouts

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-66921689

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,939,342.91	258,266.39	10%	13.32%	1,504.94	1,237,910.58	699,927.39	34.70
10 Transportation	245,000.00	49,000.00	20%	20.00%	16,921.36	19,621.80	208,456.84	10.33
11 Bus Depreciation Reserve	295,408.54	0.00	N/A	0.00%	238,595.73	0.00	56,812.81	2.82
13 Tuition	70,000.00		N/A		2,608.33	0.00	67,391.67	3.34
14 Retirement	400,000.00	80,000.00	20%	20.00%	17,692.59	382,307.41		
17 Adult Education	110,000.00	38,500.00	35%	35.00%	36,185.96	0.00	73,814.04	3.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,016.30	0.00	N/A	0.00%	51,808.76	1,525.54	55,682.00	2.76
29 Flexibility	42,247.34	0.00	N/A	0.00%	28,913.82	13,333.52	0.00	0.00
61 Building Reserve	140,089.78	0.00	N/A	0.00%	140,089.78	0.00	0.00	0.00
Total of All Funds	3,351,104.87	425,766.39			534,321.27	1,654,698.85	1,162,084.75	57.61

50 Debt Service **Tax Jurisdiction**								
0057 Red Lodge HS	575,250.00	41,041.86	20-9-438	7.13%	450.00	0.00	574,800.00	28.50

Budget Report
FY 2023

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-66921689

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RED LODGE HS 9-12 193 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	803,952.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,992.24
D.	At Risk Student	(I-D)	2,744.52
E.	Indian Education For All	(I-E)	4,493.04
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	4,301.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,511.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,503.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	19,836.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	192
B.	BASE Budget Limit	(II-B)	1,522,766.19
C.	Maximum Budget Limit	(II-C)	1,895,989.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,649.36
E.	Adopted Budget	(II-E)	1,899,415.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,562,693.55
H.	Maximum Budget Limit	(II-H)	1,945,212.89
I.	Highest Budget Without a Vote	(II-I)	1,939,342.91
J.	Highest Budget	(II-J)	1,945,212.89
K.	Highest Voted Amount	(II-K)	5,869.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,939,342.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		193,934.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		64,332.10
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	64,332.10	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,504.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,504.94	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		259,771.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,939,342.91
1.	BASE Budget Limit	(V-A1)	1,562,693.55	
2.	Over-BASE Budget	(V-A2)	376,649.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		803,952.30
1.	Direct State Aid Paid By State	(V-B1)	803,952.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,992.24
D.	At Risk Student	(V-D)		2,744.52
E.	Indian Education For All	(V-E)		4,493.04
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		4,301.97
H.	Special Education Allowable Cost Payment	(V-H)		28,511.89
I.	Remaining Fund Balance Available	(V-I)		1,504.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,340.54
1.	Actual Non-Levy Revenue	(V-J1)	7,340.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		641,249.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	317,971.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	323,278.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,562,693.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		376,649.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		376,649.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.03
U.	Over-BASE Mills	(V-U)		18.67
1.	District Property Tax Levy Mills	(V-U1)	18.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
05 Carbon

0057 Red Lodge H S

Submit ID: 0057-66921689

01 General Fund

Adopted Budget	0001	1,939,342.91

Budget Uses

Expenditure Budget	0002	1,939,342.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,504.94
Direct State Aid	3110	803,952.30
Quality Educator	3111	66,992.24
At Risk Student	3112	2,744.52
Indian Education For All	3113	4,493.04
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	28,511.89
Data For Achievement	3116	4,301.97
State - Guaranteed Tax Base Aid	3120	317,971.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,512.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,828.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	323,278.03		
Over-BASE Levy	1110(c)	376,649.36		
District Tax Levy			1110	699,927.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,939,342.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,838.00
Contingency	0006	1,783.80
Over-Schedule	0011	225,378.20
Fund Balance for Budget	TFS48	65,921.36
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	16,921.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,810.90
State - On-Schedule Transportation Reimbursement	3210	9,810.90
District Tax Levy	1110	208,456.84
District Mills	999	10.33
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-66921689

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	295,408.54

Budget Uses

Expenditure Budget	0002	295,408.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	238,595.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,595.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	56,812.81
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	295,408.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird	2021	53,235.00	0.00	10,647.00	10,647.00
2020 55-Passenger Bus #6605	2020	48,825.00	9,765.00	9,765.00	9,765.00
2019 55-Passenger Bus #3999	2019	42,210.00	25,326.00	8,442.00	8,442.00
2001 Prevost Coach Bus #4025	2017	47,709.06	38,167.24	9,541.81	9,541.81
2015 Chevrolet Express Bluebird - Bus #7879	2016	26,250.00	31,500.00	5,250.00	5,250.00
2015 66-Passenger Bus #9063	2015	40,530.00	56,742.00	8,106.00	4,053.00
2016 77-Passenger Bus #8722	2015	45,570.00	54,684.00	9,114.00	9,114.00
2014 48-Passenger Bus #4670	2014	24,360.00	36,540.00	N/A	NA
2007 MCI	2013	99,960.00	149,940.00	N/A	NA
2013 66-Passenger Bus #2367	2012	41,916.00	62,874.00	N/A	NA
2011 66-Passenger Bus #0111	2010	33,894.00	50,841.00	N/A	NA
2009 66-Passenger Bus #2226	2009	32,970.00	49,455.00	N/A	NA
2008 55-Passenger Bus #6678	2007	32,981.00	49,471.50	N/A	NA
Total					56,812.81

Budget Report
FY 2023
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-66921689

13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,608.33
Unreserved Fund Balance Reappropriated	0970	2,608.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	67,391.67
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-66921689

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,692.59
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	17,692.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	382,307.41
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,685.96
Operating Reserve	0961	38,500.00
Unreserved Fund Balance Reappropriated	0970	36,185.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,814.04
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-66921689

28 Technology Fund

Adopted Budget	0001	109,016.30

Budget Uses

Expenditure Budget	0002	109,016.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,808.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,808.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,525.54
District Tax Levy	1110	55,682.00
District Mills	999	2.76
Total Estimated Revenues to Fund Adopted Budget	0004	109,016.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-66921689

29 Flexibility Fund

Adopted Budget	0001	42,247.34

Budget Uses

Expenditure Budget	0002	42,247.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,913.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,913.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,333.52
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,247.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon

Submit ID: 0057-66921689

0057 Red Lodge H S

50 Debt Service Fund
0057 Red Lodge HS

Taxable Value		20,171,431.00
Adopted Budget	0001	575,250.00

Budget Uses

Expenditure Budget	0002	575,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,491.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	41,041.86
Unreserved Fund Balance Reappropriated	0970	450.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	574,800.00
Jurisdiction Mills	999	28.50
Total Estimated Revenues to Fund Adopted Budget	0004	575,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	02/09/2017	06/30/2027	3,255,000.00	1,395,000.00	330,000.00	52,000.00	400.00
High School Bond	12/03/2020	06/30/2041	5,950,000.00	5,925,000.00	15,000.00	177,450.00	400.00
Total Bond Requirements							575,250.00

Total Debt Service Requirements	0002	575,250.00

Budget Report
FY 2023
05 Carbon

Submit ID: 0057-66921689

0057 Red Lodge H S

61 Building Reserve Fund

Adopted Budget		0001	140,089.78

Budget Uses

Expenditure Budget		0002	140,089.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	140,089.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	140,089.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	140,089.78

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 43	N/A	3,118,998

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	24	N/A	2,427,539
Non-located - 49 Sweet Grass	19	N/A	691,459

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	573,419.05	53,738.75	10%	9.37%	0.00	303,176.66	270,242.39	86.64
10 Transportation	60,000.00	12,000.00	20%	20.00%	8,622.80	17,413.36	33,963.84	10.89
11 Bus Depreciation Reserve	77,728.35	0.00	N/A	0.00%	50,110.35	0.00	27,618.00	8.85
13 Tuition	10,204.09		N/A		10,204.09	0.00	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	3,891.84	71,108.16		
17 Adult Education	2,483.32	0.00	35%	0.00%	2,483.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,394.43	0.00	N/A	0.00%	1,013.19	381.24	0.00	0.00
29 Flexibility	22,093.01	0.00	N/A	0.00%	15,035.62	7,057.39	0.00	0.00
61 Building Reserve	45,192.16	0.00	N/A	0.00%	24,929.22	12,462.94	7,800.00	2.50
Total of All Funds	867,514.41	80,738.75			116,290.43	411,599.75	339,624.23	108.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	REEDPOINT K-6	34 *
M1	REEDPOINT 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	196,012.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,845.76
D.	At Risk Student	(I-D)	1,944.13
E.	Indian Education For All	(I-E)	1,001.04
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	958.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,492.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,134.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,537.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	411,558.57
C.	Maximum Budget Limit	(II-C)	511,718.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,921.57
E.	Adopted Budget	(II-E)	578,480.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	390,528.46
H.	Maximum Budget Limit	(II-H)	484,606.42
I.	Highest Budget Without a Vote	(II-I)	573,419.05
J.	Highest Budget	(II-J)	580,359.07
K.	Highest Voted Amount	(II-K)	6,940.02
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	573,419.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,738.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,738.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		573,419.05
1.	BASE Budget Limit	(V-A1)	390,528.46	
2.	Over-BASE Budget	(V-A2)	182,890.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		196,012.99
1.	Direct State Aid Paid By State	(V-B1)	196,012.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,845.76
D.	At Risk Student	(V-D)		1,944.13
E.	Indian Education For All	(V-E)		1,001.04
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		958.47
H.	Special Education Allowable Cost Payment	(V-H)		8,492.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		656.38
1.	Actual Non-Levy Revenue	(V-J1)	656.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		158,387.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	71,036.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	87,351.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		390,528.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		182,890.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		182,890.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		58.64
1.	District Property Tax Levy Mills	(V-U1)	58.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		86.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

01 General Fund

Adopted Budget	0001	573,419.05

Budget Uses

Expenditure Budget	0002	573,419.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	196,012.99
Quality Educator	3111	22,845.76
At Risk Student	3112	1,944.13
Indian Education For All	3113	1,001.04
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	8,492.89
Data For Achievement	3116	958.47
State - Guaranteed Tax Base Aid	3120	71,036.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	393.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	263.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	87,351.80		
Over-BASE Levy	1110(c)	182,890.59		
District Tax Levy			1110	270,242.39
Total Estimated Revenues to Fund Adopted Budget			0004	573,419.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,830.33
Contingency	0006	1,583.03
Over-Schedule	0011	42,586.64
Fund Balance for Budget	TFS48	20,622.80
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	8,622.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,706.68
State - On-Schedule Transportation Reimbursement	3210	8,706.68
District Tax Levy	1110	33,963.84
District Mills	999	10.89
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	77,728.35

Budget Uses

Expenditure Budget	0002	77,728.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,110.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,110.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	27,618.00
District Mills	999	8.85
Total Estimated Revenues to Fund Adopted Budget	0004	77,728.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS	2020	48,456.50	0.00	9,691.30	9,000.00
Type E 2017 Ford Expedition	2019	19,367.00	3,873.40	3,873.40	3,873.40
2017 IC CE	2016	43,723.00	31,233.80	8,744.60	8,744.60
Blue Bird All American Coach	2014	73,577.50	91,793.00	14,715.50	6,000.00
Bus C 2007 Thomas Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					27,618.00

13 Tuition Fund

Adopted Budget	0001	10,204.09

Budget Uses

Expenditure Budget	0002	10,204.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,204.09
Unreserved Fund Balance Reappropriated	0970	10,204.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,204.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,891.84
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	3,891.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	71,108.16
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,483.32

Budget Uses

Expenditure Budget	0002	2,483.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,483.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,483.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,483.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,394.43

Budget Uses

Expenditure Budget	0002	1,394.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,013.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,013.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	381.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,394.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

29 Flexibility Fund

Adopted Budget	0001	22,093.01

Budget Uses

Expenditure Budget	0002	22,093.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,035.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,035.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	6,363.80
State - Advanced Opportunity Aid	3770	693.59
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,093.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-81394088

61 Building Reserve Fund

Adopted Budget		0001	45,192.16

Budget Uses

Expenditure Budget		0002	45,192.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,929.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,929.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,462.94
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,800.00	
District Tax Levy		1110	7,800.00
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	45,192.16

Budget Report
FY 2023

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-52901610

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	22	2,781,466

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	N/A	13	2,427,539
Non-located - 49 Sweet Grass	N/A	9	353,927

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: John Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-52901610

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	528,803.62	52,205.00	10%	9.87%	0.00	387,757.86	141,045.76	50.73
10 Transportation	60,000.00	12,000.00	20%	20.00%	18,879.47	17,413.36	23,707.17	8.52
11 Bus Depreciation Reserve	54,579.70	0.00	N/A	0.00%	23,270.40	0.00	31,309.30	11.26
13 Tuition	11,525.83		N/A		11,525.83	0.00	0.00	0.00
14 Retirement	75,000.00	15,000.00	20%	20.00%	6,815.80	68,184.20		
17 Adult Education	9,523.31	0.00	35%	0.00%	9,523.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,594.48	0.00	N/A	0.00%	2,173.54	420.94	0.00	0.00
29 Flexibility	25,166.30	0.00	N/A	0.00%	6,023.44	11,205.03	7,937.83	2.85
61 Building Reserve	41,845.52	0.00	N/A	0.00%	24,095.52	14,200.00	3,550.00	1.28
Total of All Funds	809,038.76	79,205.00			102,307.31	499,181.39	207,550.06	74.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-52901610

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 REEDPOINT HS 9-12 22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	224,521.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,311.20
D.	At Risk Student	(I-D)	1,139.21
E.	Indian Education For All	(I-E)	512.16
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	490.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,641.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,016.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,647.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	434,746.81
C.	Maximum Budget Limit	(II-C)	538,971.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,617.37
E.	Adopted Budget	(II-E)	532,364.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	431,186.25
H.	Maximum Budget Limit	(II-H)	535,038.19
I.	Highest Budget Without a Vote	(II-I)	528,803.62
J.	Highest Budget	(II-J)	540,085.23
K.	Highest Voted Amount	(II-K)	11,281.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	528,803.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,205.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,205.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		528,803.62
1.	BASE Budget Limit	(V-A1)	431,186.25	
2.	Over-BASE Budget	(V-A2)	97,617.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		224,521.62
1.	Direct State Aid Paid By State	(V-B1)	224,521.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,311.20
D.	At Risk Student	(V-D)		1,139.21
E.	Indian Education For All	(V-E)		512.16
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		490.38
H.	Special Education Allowable Cost Payment	(V-H)		4,641.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		989.01
1.	Actual Non-Levy Revenue	(V-J1)	989.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		178,581.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	135,152.61	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	43,428.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		431,186.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,617.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		97,617.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.63
U.	Over-BASE Mills	(V-U)		35.10
1.	District Property Tax Levy Mills	(V-U1)	35.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-52901610

01 General Fund

Adopted Budget	0001	528,803.62

Budget Uses

Expenditure Budget	0002	528,803.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	224,521.62
Quality Educator	3111	20,311.20
At Risk Student	3112	1,139.21
Indian Education For All	3113	512.16
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,641.67
Data For Achievement	3116	490.38
State - Guaranteed Tax Base Aid	3120	135,152.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	732.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	256.53
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	43,428.39	
Over-BASE Levy	1110(c)	97,617.37	
District Tax Levy		1110	141,045.76
Total Estimated Revenues to Fund Adopted Budget		0004	528,803.62
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,830.33
Contingency	0006	1,583.03
Over-Schedule	0011	42,586.64
Fund Balance for Budget	TFS48	30,879.47
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	18,879.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,706.68
State - On-Schedule Transportation Reimbursement	3210	8,706.68
District Tax Levy	1110	23,707.17
District Mills	999	8.52
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	54,579.70

Budget Uses

Expenditure Budget	0002	54,579.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,270.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,270.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,309.30
District Mills	999	11.26
Total Estimated Revenues to Fund Adopted Budget	0004	54,579.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS	2020	48,456.50	0.00	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	3,873.40	3,873.40	3,873.40
2017 IC CE	2016	43,723.00	34,978.40	8,744.60	8,744.60
Blue Bird All American Coach	2014	73,577.50	90,793.00	14,715.50	9,000.00
Bus C 2007 Thomas, Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					31,309.30

13 Tuition Fund

Adopted Budget	0001	11,525.83

Budget Uses

Expenditure Budget	0002	11,525.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,525.83
Unreserved Fund Balance Reappropriated	0970	11,525.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,525.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,815.80
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	6,815.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	68,184.20
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,523.31

Budget Uses

Expenditure Budget	0002	9,523.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,523.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,523.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,523.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,594.48

Budget Uses

Expenditure Budget	0002	2,594.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,173.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,173.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	420.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,594.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	25,166.30

Budget Uses

Expenditure Budget	0002	25,166.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,023.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,023.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	7,937.83
State - Advanced Opportunity Aid	3770	3,267.20
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	7,937.83
District Mills	999	2.85
Total Estimated Revenues to Fund Adopted Budget	0004	25,166.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-52901610

61 Building Reserve Fund

Adopted Budget		0001	41,845.52

Budget Uses

Expenditure Budget		0002	41,845.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,095.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,095.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,550.00	
District Tax Levy		1110	3,550.00
District Mills		999	1.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.28
Total Estimated Revenues to Fund Adopted Budget		0004	41,845.52

Budget Report
FY 2023

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-77698660

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	19	N/A	609,953

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: John Hagenbarth

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-77698660

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	165,408.51	16,540.85	10%	10.00%	950.95	129,520.67	34,936.89	57.29
10 Transportation	25,713.20	3,023.83	20%	11.76%	0.00	12,245.20	13,468.00	22.08
11 Bus Depreciation Reserve	52,740.51	0.00	N/A	0.00%	46,915.48	0.00	5,825.03	9.55
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	27,560.00	5,512.00	20%	20.00%	5,085.56	22,474.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	548.68	0.00	N/A	0.00%	404.75	143.93	0.00	0.00
29 Flexibility	10,120.01	0.00	N/A	0.00%	10,120.01	0.00	0.00	0.00
61 Building Reserve	51,642.23	0.00	N/A	0.00%	34,332.23	13,848.00	3,462.00	5.68
Total of All Funds	333,733.14	25,076.68			97,808.98	178,232.24	57,691.92	94.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-77698660

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 REICHLE K-8 19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	75,536.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	442.32
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	423.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,896.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	965.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,553.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	152,641.27
C.	Maximum Budget Limit	(II-C)	189,918.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,968.91
E.	Adopted Budget	(II-E)	170,610.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	147,439.60
H.	Maximum Budget Limit	(II-H)	183,554.07
I.	Highest Budget Without a Vote	(II-I)	165,408.51
J.	Highest Budget	(II-J)	183,554.07
K.	Highest Voted Amount	(II-K)	18,145.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	165,408.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,540.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		950.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	950.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,491.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		165,408.51
1.	BASE Budget Limit	(V-A1)	147,439.60	
2.	Over-BASE Budget	(V-A2)	17,968.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		75,536.21
1.	Direct State Aid Paid By State	(V-B1)	75,536.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		442.32
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		423.51
H.	Special Education Allowable Cost Payment	(V-H)		2,896.93
I.	Remaining Fund Balance Available	(V-I)		950.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		57.71
1.	Actual Non-Levy Revenue	(V-J1)	57.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		60,187.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	43,219.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	16,967.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		147,439.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,968.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,968.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.46
1.	District Property Tax Levy Mills	(V-U1)	29.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	165,408.51

Budget Uses

Expenditure Budget	0002	165,408.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	950.95
Direct State Aid	3110	75,536.21
Quality Educator	3111	6,944.00
At Risk Student	3112	0.00
Indian Education For All	3113	442.32
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,896.93
Data For Achievement	3116	423.51
State - Guaranteed Tax Base Aid	3120	43,219.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	57.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	16,967.98		
Over-BASE Levy	1110(c)	17,968.91		
District Tax Levy			1110	34,936.89
Total Estimated Revenues to Fund Adopted Budget			0004	165,408.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,713.20

Budget Uses

Expenditure Budget	0002	25,713.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,132.00
Contingency	0006	1,113.20
Over-Schedule	0011	13,468.00
Fund Balance for Budget	TFS48	3,023.83
Operating Reserve	0961	3,023.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,122.60
State - On-Schedule Transportation Reimbursement	3210	6,122.60
District Tax Levy	1110	13,468.00
District Mills	999	22.08
Total Estimated Revenues to Fund Adopted Budget	0004	25,713.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	52,740.51

Budget Uses

Expenditure Budget	0002	52,740.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,915.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,915.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,825.03
District Mills	999	9.55
Total Estimated Revenues to Fund Adopted Budget	0004	52,740.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Blue Bird Bus 54 capacity	2021	29,125.13	5,825.03	5,825.03	5,825.03
Total					5,825.03

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	27,560.00

Budget Uses

Expenditure Budget	0002	27,560.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,597.56
Operating Reserve	0961	5,512.00
Unreserved Fund Balance Reappropriated	0970	5,085.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,474.44
Total Estimated Revenues to Fund Adopted Budget	0004	27,560.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-77698660

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	548.68

Budget Uses

Expenditure Budget	0002	548.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	404.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	404.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	143.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	548.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,120.01

Budget Uses

Expenditure Budget	0002	10,120.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,120.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,120.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,120.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-77698660

61 Building Reserve Fund

Adopted Budget		0001	51,642.23

Budget Uses

Expenditure Budget		0002	51,642.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	34,332.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	34,332.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,848.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,462.00	
District Tax Levy		1110	3,462.00
District Mills		999	5.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.68
Total Estimated Revenues to Fund Adopted Budget		0004	51,642.23

Budget Report
FY 2023

11 Dawson

0227 Richey Elem

Submit ID: 0227-30234640

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	48	N/A	2,623,041

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 11 Dawson	42	N/A	1,994,741
Non-located - 42 Richland	6	N/A	628,300

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

Submit ID: 0227-30234640

0227 Richey Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	516,290.69	51,428.00	10%	9.96%	0.00	333,462.30	182,828.39	69.70
10 Transportation	130,000.00	8,363.00	20%	6.43%	0.00	29,601.00	100,399.00	38.28
11 Bus Depreciation Reserve	20,565.00	24,519.00	N/A	119.23%	0.00	0.00	20,565.00	7.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	19,527.00	20%	19.53%	0.00	100,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,405.57	5,505.00	N/A	24.57%	0.00	405.57	22,000.00	8.39
29 Flexibility	500,000.00	3,288.00	N/A	0.66%	0.00	500,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,289,261.26	112,630.00			0.00	963,468.87	325,792.39	124.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

11 Dawson

0227 Richey Elem

Submit ID: 0227-30234640

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RICHEY K-6	36
M1	RICHEY 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	211,567.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,828.53
D.	At Risk Student	(I-D)	1,353.04
E.	Indian Education For All	(I-E)	1,117.44
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	1,069.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,859.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,439.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,829.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	401,901.22
C.	Maximum Budget Limit	(II-C)	495,555.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,256.04
E.	Adopted Budget	(II-E)	498,157.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	415,450.25
H.	Maximum Budget Limit	(II-H)	516,290.69
I.	Highest Budget Without a Vote	(II-I)	516,290.69
J.	Highest Budget	(II-J)	516,290.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	516,290.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,428.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,428.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		516,290.69
1.	BASE Budget Limit	(V-A1)	415,450.25	
2.	Over-BASE Budget	(V-A2)	100,840.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		211,567.34
1.	Direct State Aid Paid By State	(V-B1)	211,567.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,828.53
D.	At Risk Student	(V-D)		1,353.04
E.	Indian Education For All	(V-E)		1,117.44
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		1,069.92
H.	Special Education Allowable Cost Payment	(V-H)		7,859.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		773.79
1.	Actual Non-Levy Revenue	(V-J1)	773.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		170,422.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	88,434.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	81,987.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		415,450.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		100,840.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		100,840.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.44
1.	District Property Tax Levy Mills	(V-U1)	38.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	516,290.69

Budget Uses

Expenditure Budget	0002	516,290.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	211,567.34
Quality Educator	3111	20,828.53
At Risk Student	3112	1,353.04
Indian Education For All	3113	1,117.44
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	7,859.70
Data For Achievement	3116	1,069.92
State - Guaranteed Tax Base Aid	3120	88,434.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	753.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	81,987.95		
Over-BASE Levy	1110(c)	100,840.44		
District Tax Levy			1110	182,828.39
Total Estimated Revenues to Fund Adopted Budget			0004	516,290.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,910.00
Contingency	0006	2,691.00
Over-Schedule	0011	100,399.00
Fund Balance for Budget	TFS48	8,363.00
Operating Reserve	0961	8,363.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,800.50
State - On-Schedule Transportation Reimbursement	3210	14,800.50
District Tax Levy	1110	100,399.00
District Mills	999	38.28
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	20,565.00

Budget Uses

Expenditure Budget	0002	20,565.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,519.00
Operating Reserve	0961	24,519.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,565.00
District Mills	999	7.84
Total Estimated Revenues to Fund Adopted Budget	0004	20,565.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 activity bus	2022	49,000.00	0.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	64,590.00	10,765.00	10,765.00
Starcraft Mini	2016	39,487.50	47,385.00	7,897.50	0.00
Total					20,565.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,527.00
Operating Reserve	0961	19,527.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	100,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,405.57

Budget Uses

Expenditure Budget	0002	22,405.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,505.00
Operating Reserve	0961	5,505.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	405.57
District Tax Levy	1110	22,000.00
District Mills	999	8.39
Total Estimated Revenues to Fund Adopted Budget	0004	22,405.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,288.00
Operating Reserve	0961	3,288.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0227 Richey Elem

Submit ID: 0227-30234640

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

11 Dawson

0228 Richey H S

Submit ID: 0228-55715100

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	28	2,916,161

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

11 Dawson

Submit ID: 0228-55715100

0228 Richey H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	585,765.69	58,576.57	10%	10.00%	2,229.43	414,411.38	169,124.88	57.98
10 Transportation	81,000.00	1,927.00	20%	2.38%	0.00	12,832.00	68,168.00	23.38
11 Bus Depreciation Reserve	20,565.00	3,460.00	N/A	16.82%	0.00	0.00	20,565.00	7.05
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	11,236.00	88,764.00		
17 Adult Education	15,893.00	5,562.55	35%	35.00%	10,330.45	0.00	5,562.55	1.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,452.14	3,631.00	N/A	19.68%	0.00	452.14	18,000.00	6.17
29 Flexibility	500,000.00	22,318.00	N/A	4.46%	0.00	500,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,321,675.83	115,475.12			23,795.88	1,016,459.52	281,420.43	96.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

11 Dawson

0228 Richey H S

Submit ID: 0228-55715100

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RICHEY HS 9-12 28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	244,963.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,669.07
D.	At Risk Student	(I-D)	19.47
E.	Indian Education For All	(I-E)	651.84
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	624.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,116.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,372.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,128.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	455,337.54
C.	Maximum Budget Limit	(II-C)	565,725.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,490.86
E.	Adopted Budget	(II-E)	578,828.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	463,147.52
H.	Maximum Budget Limit	(II-H)	574,671.81
I.	Highest Budget Without a Vote	(II-I)	585,765.69
J.	Highest Budget	(II-J)	585,765.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	585,765.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,576.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,229.43
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,229.43	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,806.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		585,765.69
1.	BASE Budget Limit	(V-A1)	463,147.52	
2.	Over-BASE Budget	(V-A2)	122,618.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		244,963.15
1.	Direct State Aid Paid By State	(V-B1)	244,963.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,669.07
D.	At Risk Student	(V-D)		19.47
E.	Indian Education For All	(V-E)		651.84
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		624.12
H.	Special Education Allowable Cost Payment	(V-H)		4,116.69
I.	Remaining Fund Balance Available	(V-I)		2,229.43
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,500.00
1.	Actual Non-Levy Revenue	(V-J1)	1,500.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		191,915.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	145,409.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,506.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		463,147.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		122,618.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		122,618.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.93
U.	Over-BASE Mills	(V-U)		42.05
1.	District Property Tax Levy Mills	(V-U1)	42.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	585,765.69

Budget Uses

Expenditure Budget	0002	585,765.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,229.43
Direct State Aid	3110	244,963.15
Quality Educator	3111	16,669.07
At Risk Student	3112	19.47
Indian Education For All	3113	651.84
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	4,116.69
Data For Achievement	3116	624.12
State - Guaranteed Tax Base Aid	3120	145,409.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	29.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,471.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,506.71		
Over-BASE Levy	1110(c)	122,618.17		
District Tax Levy			1110	169,124.88
Total Estimated Revenues to Fund Adopted Budget			0004	585,765.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	81,000.00

Budget Uses

Expenditure Budget	0002	81,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,666.00
Contingency	0006	1,166.00
Over-Schedule	0011	68,168.00
Fund Balance for Budget	TFS48	1,927.00
Operating Reserve	0961	1,927.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,416.00
State - On-Schedule Transportation Reimbursement	3210	6,416.00
District Tax Levy	1110	68,168.00
District Mills	999	23.38
Total Estimated Revenues to Fund Adopted Budget	0004	81,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	20,565.00

Budget Uses

Expenditure Budget	0002	20,565.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,460.00
Operating Reserve	0961	3,460.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,565.00
District Mills	999	7.05
Total Estimated Revenues to Fund Adopted Budget	0004	20,565.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 activity bus	2022	49,000.00	0.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	64,590.00	10,765.00	10,765.00
Starcraft Mini	2016	39,487.50	47,385.00	7,897.50	0.00
Total					20,565.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

0228 Richey H S

Submit ID: 0228-55715100

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,236.00
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	11,236.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	88,764.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,893.00

Budget Uses

Expenditure Budget	0002	15,893.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,893.00
Operating Reserve	0961	5,562.55
Unreserved Fund Balance Reappropriated	0970	10,330.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,562.55
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	15,893.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,452.14

Budget Uses

Expenditure Budget	0002	18,452.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,631.00
Operating Reserve	0961	3,631.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	452.14
District Tax Levy	1110	18,000.00
District Mills	999	6.17
Total Estimated Revenues to Fund Adopted Budget	0004	18,452.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,318.00
Operating Reserve	0961	22,318.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

11 Dawson

Submit ID: 0228-55715100

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
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0069 Roberts K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 79	45	2,299,535

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JaLayne Obert

(Signature) (Date)

Chairperson, School Trustees: Michelle Swansborough

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,270,383.00	111,856.52	10%	8.80%	0.00	1,071,974.70	198,408.30	86.29
10 Transportation	118,387.00	23,677.40	20%	20.00%	25,741.09	31,862.56	60,783.35	26.43
11 Bus Depreciation Reserve	140,640.85	0.00	N/A	0.00%	140,640.85	0.00	0.00	0.00
13 Tuition	58,913.23		N/A		23,913.23	0.00	35,000.00	15.22
14 Retirement	185,120.00	30,000.00	20%	16.21%	18,360.35	166,759.65		
17 Adult Education	29,952.74	0.00	35%	0.00%	19,952.74	0.00	10,000.00	4.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,100.12	0.00	N/A	0.00%	10,449.75	1,150.37	17,500.00	7.61
29 Flexibility	418.64	0.00	N/A	0.00%	418.64	0.00	0.00	0.00
61 Building Reserve	132,498.40	0.00	N/A	0.00%	88,968.40	30,859.95	12,670.05	5.51
Total of All Funds	1,965,413.98	165,533.92			328,445.05	1,302,607.23	334,361.70	145.41

50 Debt Service Tax Jurisdiction								
0069	0.00	0.00	20-9-438	0.00%	3,725.40	0.00	0.00	0.00

Budget Report
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0069 Roberts K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROBERTS K-6	60 *
M1	ROBERTS 7-8	19 *
H1	ROBERTS HS 9-12	45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	602,126.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,843.20
D.	At Risk Student	(I-D)	4,672.44
E.	Indian Education For All	(I-E)	2,886.72
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,763.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,991.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,996.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,097.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,559.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	123
B.	BASE Budget Limit	(II-B)	1,136,033.25
C.	Maximum Budget Limit	(II-C)	1,410,982.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	92,000.00
E.	Adopted Budget	(II-E)	1,228,033.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,178,383.87
H.	Maximum Budget Limit	(II-H)	1,462,184.50
I.	Highest Budget Without a Vote	(II-I)	1,270,383.87
J.	Highest Budget	(II-J)	1,462,184.50
K.	Highest Voted Amount	(II-K)	191,800.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,270,383.00

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			111,856.52
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			111,856.52

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,130.31	6,861.15	17,991.46
B.	Special Education RSBG to Coop	3,709.86	2,286.90	5,996.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,936.07	3,659.22	9,595.29

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	502,326.50	343,035.00	845,361.50
		669,550.50	677,488.00	1,347,038.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	236,351.33	239,153.26	475,504.59
H.	Special Education in BASE@40%	5,936.07	3,659.22	9,595.29
I.	Subsidized BASE Amount	242,287.40	242,812.48	485,099.88
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,270,383.00
	1. BASE Budget Limit	(V-A1)	1,178,383.87	
	2. Over-BASE Budget	(V-A2)	91,999.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		602,126.21
	1. Direct State Aid Paid By State	(V-B1)	602,126.21	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,843.20
D.	At Risk Student	(V-D)		4,672.44
E.	Indian Education For All	(V-E)		2,886.72
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,763.96

H.	Special Education Allowable Cost Payment	(V-H)		17,991.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,155.03
1.	Actual Non-Levy Revenue	(V-J1)	1,155.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		483,944.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	377,535.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	106,409.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,178,383.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		91,999.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		91,999.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.82
T.	BASE Mills - High School	(V-T)		17.46
U.	Over-BASE Mills	(V-U)		40.01
1.	District Property Tax Levy Mills	(V-U1)	40.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		86.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,270,383.00

Budget Uses

Expenditure Budget	0002	1,270,383.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	602,126.21
Quality Educator	3111	62,843.20
At Risk Student	3112	4,672.44
Indian Education For All	3113	2,886.72
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	17,991.46
Data For Achievement	3116	2,763.96
State - Guaranteed Tax Base Aid	3120	377,535.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,155.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	106,409.17		
Over-BASE Levy	1110(c)	91,999.13		
District Tax Levy			1110	198,408.30
Total Estimated Revenues to Fund Adopted Budget			0004	1,270,383.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	118,387.00

Budget Uses

Expenditure Budget	0002	118,387.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,965.96
Contingency	0006	2,896.60
Over-Schedule	0011	86,524.44
Fund Balance for Budget	TFS48	49,418.49
Operating Reserve	0961	23,677.40
Unreserved Fund Balance Reappropriated	0970	25,741.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,931.28
State - On-Schedule Transportation Reimbursement	3210	15,931.28
District Tax Levy	1110	60,783.35
District Mills	999	26.43
Total Estimated Revenues to Fund Adopted Budget	0004	118,387.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	140,640.85

Budget Uses

Expenditure Budget	0002	140,640.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,640.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,640.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,640.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E-Bus	2019	33,355.00	5,000.00	6,671.00	0.00
2017 Thomas Bus #8	2017	98,335.00	7,470.84	19,667.00	0.00
2015 Thomas	2014	96,555.00	18,144.38	19,311.00	0.00
2009 ACTIVITY BUS	2009	138,625.00	65,208.34	27,725.00	0.00
2007 Thomas	2006	71,619.05	83,792.18	14,323.81	0.00
4UZAAXCSX5CN82570	2005	65,497.45	87,641.62	13,099.49	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	58,913.23

Budget Uses

Expenditure Budget	0002	58,913.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,913.23
Unreserved Fund Balance Reappropriated	0970	23,913.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,000.00
District Mills	999	15.22
Total Estimated Revenues to Fund Adopted Budget	0004	58,913.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	185,120.00

Budget Uses

Expenditure Budget	0002	185,120.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,360.35
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	18,360.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	166,759.65
Total Estimated Revenues to Fund Adopted Budget	0004	185,120.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	29,952.74

Budget Uses

Expenditure Budget	0002	29,952.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,952.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,952.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	4.35
Total Estimated Revenues to Fund Adopted Budget	0004	29,952.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,100.12

Budget Uses

Expenditure Budget	0002	29,100.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,449.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,449.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,150.37
District Tax Levy	1110	17,500.00
District Mills	999	7.61
Total Estimated Revenues to Fund Adopted Budget	0004	29,100.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	418.64

Budget Uses

Expenditure Budget	0002	418.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	418.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	418.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	418.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-86362113

50 Debt Service Fund
0069

Taxable Value		2,299,535.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,725.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,725.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,725.40

Budget Report
FY 2023
05 Carbon

Submit ID: 0069-86362113

0069 Roberts K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	132,498.40

Budget Uses

Expenditure Budget		0002	132,498.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,968.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,968.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,859.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,670.05	
District Tax Levy		1110	12,670.05
District Mills		999	5.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.51
Total Estimated Revenues to Fund Adopted Budget		0004	132,498.40

Budget Report
FY 2023

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-06614427

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	455	N/A	174,581

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 21 Hill	367	N/A	174,581
Non-located - 08 Chouteau	88	N/A	0

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Lamas

(Signature) (Date)

Chairperson, School Trustees: Laurie Sunchild

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-06614427

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,814,046.54	274,843.93	10%	9.77%	0.00	2,808,690.64	5,355.90	30.87
10 Transportation	101,637.06	0.00	20%	0.00%	14,695.73	86,941.33	0.00	0.00
11 Bus Depreciation Reserve	537,439.90	0.00	N/A	0.00%	457,739.90	0.00	79,700.00	456.52
13 Tuition	792.37		N/A		792.37	0.00	0.00	0.00
14 Retirement	700,000.00	140,000.00	20%	20.00%	64,881.21	635,118.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,481.80	0.00	N/A	0.00%	50,734.66	2,747.14	0.00	0.00
29 Flexibility	5,913.20	0.00	N/A	0.00%	5,913.20	0.00	0.00	0.00
61 Building Reserve	5,627.51	0.00	N/A	0.00%	5,627.51	0.00	0.00	0.00
Total of All Funds	4,218,938.38	414,843.93			600,384.58	3,533,497.90	85,055.90	487.39

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	296,374.27	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

Submit ID: 1207-06614427

1207 Rocky Boy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROCKY BOY K-6	371
M1	ROCKY BOY 7-8	84

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,348,180.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	132,494.99
D.	At Risk Student	(I-D)	52,054.37
E.	Indian Education For All	(I-E)	10,592.40
F.	American Indian Achievement Gap	(I-F)	89,539.00
G.	Data For Achievement	(I-G)	10,141.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	69,373.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,123.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,500.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	451
B.	BASE Budget Limit	(II-B)	2,718,210.86
C.	Maximum Budget Limit	(II-C)	3,349,905.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,718,210.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,814,046.54
H.	Maximum Budget Limit	(II-H)	3,472,757.51
I.	Highest Budget Without a Vote	(II-I)	2,814,046.54
J.	Highest Budget	(II-J)	3,472,757.51
K.	Highest Voted Amount	(II-K)	658,710.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,814,046.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		274,843.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		274,843.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,814,046.54
1.	BASE Budget Limit	(V-A1)	2,814,046.54	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,348,180.61
1.	Direct State Aid Paid By State	(V-B1)	1,348,180.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		132,494.99
D.	At Risk Student	(V-D)		52,054.37
E.	Indian Education For All	(V-E)		10,592.40
F.	American Indian Achievement Gap	(V-F)		89,539.00
G.	Data For Achievement	(V-G)		10,141.95
H.	Special Education Allowable Cost Payment	(V-H)		69,373.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		428.47
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	428.47	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,101,240.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,095,885.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,355.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,814,046.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-06614427

01 General Fund

Adopted Budget	0001	2,814,046.54

Budget Uses

Expenditure Budget	0002	2,814,046.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,348,180.61
Quality Educator	3111	132,494.99
At Risk Student	3112	52,054.37
Indian Education For All	3113	10,592.40
American Indian Achievement Gap	3114	89,539.00
State Special Education Allowable Cost Payment to Districts	3115	69,373.85
Data For Achievement	3116	10,141.95
State - Guaranteed Tax Base Aid	3120	1,095,885.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	428.47
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,355.90		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	5,355.90
Total Estimated Revenues to Fund Adopted Budget			0004	2,814,046.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	101,637.06

Budget Uses

Expenditure Budget	0002	101,637.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,037.57
Contingency	0006	7,903.76
Over-Schedule	0011	14,695.73
Fund Balance for Budget	TFS48	14,695.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,695.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,470.66
State - On-Schedule Transportation Reimbursement	3210	43,470.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101,637.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-06614427

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	537,439.90

Budget Uses

Expenditure Budget	0002	537,439.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	457,739.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	457,739.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,700.00
District Mills	999	456.52
Total Estimated Revenues to Fund Adopted Budget	0004	537,439.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	104,800.00	0.00	20,960.00	20,960.00
2021 Thomas	2020	62,623.00	0.00	12,524.60	12,136.00
2019 Blue Bird Microbus	2019	49,320.00	0.00	9,864.00	9,864.00
2018 Bluebird All American 84 Passenger	2018	67,000.00	24,275.00	13,400.00	13,400.00
2019 Bluebird All American	2018	66,340.00	17,865.00	13,268.00	6,990.00
2015 Blue Bird T3RE4006 All American Activity Bus	2016	111,300.00	91,530.00	22,260.00	16,350.00
2011 Blue Bird 12-3764 Bus#3	2011	89,250.00	133,875.00	N/A	NA
2011 Blue Bird 12-3765 Bus#9	2011	103,000.00	154,500.00	N/A	NA
2011 Blue Bird 12-4472 Bus#6	2011	86,250.00	129,375.00	N/A	NA
2011 Blue Bird 12-4555 Bus#2	2011	96,250.00	144,375.00	N/A	NA
Total					79,700.00

13 Tuition Fund

Adopted Budget	0001	792.37

Budget Uses

Expenditure Budget	0002	792.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	792.37
Unreserved Fund Balance Reappropriated	0970	792.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	792.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204,881.21
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	64,881.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	635,118.79
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	53,481.80

Budget Uses

Expenditure Budget	0002	53,481.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,734.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,734.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,747.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,481.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,913.20

Budget Uses

Expenditure Budget	0002	5,913.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,913.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,913.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,913.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		174,581.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	296,374.27
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	296,374.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	296,374.27

Budget Report
FY 2023

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-06614427

Revenue Bond

Adopted Budget	0001	143,885.00

Budget Uses

Expenditure Budget	0002	143,885.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	143,885.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	05/25/2011	10/01/2024	1,550,000.00	280,000.00	130,000.00	11,385.00	2,500.00
Total Bond Requirements							143,885.00
Total Debt Service Requirements						0002	143,885.00

Budget Report
FY 2023

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-06614427

61 Building Reserve Fund

Adopted Budget		0001	5,627.51

Budget Uses

Expenditure Budget		0002	5,627.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,627.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,627.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,627.51

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	142	174,581

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Lamas

(Signature) (Date)

Chairperson, School Trustees: Laurie Sunchild

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,266,130.77	126,613.08	10%	10.00%	83,811.92	1,179,792.35	2,526.50	13.69
10 Transportation	21,735.33	0.00	20%	0.00%	0.00	21,735.33	0.00	0.00
11 Bus Depreciation Reserve	340,519.88	0.00	N/A	0.00%	290,679.88	0.00	49,840.00	285.48
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	347,800.00	69,560.00	20%	20.00%	103,009.32	244,790.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,742.20	0.00	N/A	0.00%	29,506.17	1,236.03	0.00	0.00
29 Flexibility	5,864.30	0.00	N/A	0.00%	5,864.30	0.00	0.00	0.00
61 Building Reserve	10,417.06	0.00	N/A	0.00%	10,417.06	0.00	0.00	0.00
Total of All Funds	2,023,209.54	196,173.08			523,288.65	1,447,554.39	52,366.50	299.17

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	446,972.40	0.00	0.00	0.00

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROCKY BOY HS 9-12 142

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	631,823.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,833.81
D.	At Risk Student	(I-D)	16,067.47
E.	Indian Education For All	(I-E)	3,305.76
F.	American Indian Achievement Gap	(I-F)	31,602.00
G.	Data For Achievement	(I-G)	3,165.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,492.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,216.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	30,989.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	143
B.	BASE Budget Limit	(II-B)	1,240,219.79
C.	Maximum Budget Limit	(II-C)	1,527,729.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,240,219.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,266,130.77
H.	Maximum Budget Limit	(II-H)	1,566,651.26
I.	Highest Budget Without a Vote	(II-I)	1,266,130.77
J.	Highest Budget	(II-J)	1,566,651.26
K.	Highest Voted Amount	(II-K)	300,520.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,266,130.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		126,613.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		83,811.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	83,811.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		210,425.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,266,130.77
1.	BASE Budget Limit	(V-A1)	1,266,130.77	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		631,823.55
1.	Direct State Aid Paid By State	(V-B1)	631,823.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,833.81
D.	At Risk Student	(V-D)		16,067.47
E.	Indian Education For All	(V-E)		3,305.76
F.	American Indian Achievement Gap	(V-F)		31,602.00
G.	Data For Achievement	(V-G)		3,165.18
H.	Special Education Allowable Cost Payment	(V-H)		22,492.55
I.	Remaining Fund Balance Available	(V-I)		83,811.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		262.62
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	262.62	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		426,765.91
1.	State - Guaranteed Tax Base Aid	(V-L1)	424,239.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,526.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,266,130.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.69
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

01 General Fund

Adopted Budget	0001	1,266,130.77

Budget Uses

Expenditure Budget	0002	1,266,130.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	83,811.92
Direct State Aid	3110	631,823.55
Quality Educator	3111	46,833.81
At Risk Student	3112	16,067.47
Indian Education For All	3113	3,305.76
American Indian Achievement Gap	3114	31,602.00
State Special Education Allowable Cost Payment to Districts	3115	22,492.55
Data For Achievement	3116	3,165.18
State - Guaranteed Tax Base Aid	3120	424,239.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	262.62
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,526.50		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,526.50
Total Estimated Revenues to Fund Adopted Budget			0004	1,266,130.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	21,735.33

Budget Uses

Expenditure Budget	0002	21,735.33
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,759.39
Contingency	0006	1,975.94
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,867.66
State - On-Schedule Transportation Reimbursement	3210	10,867.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,735.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	340,519.88

Budget Uses

Expenditure Budget	0002	340,519.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	290,679.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,679.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	49,840.00
District Mills	999	285.48
Total Estimated Revenues to Fund Adopted Budget	0004	340,519.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	41,920.00	14,526.00	8,384.00	8,384.00
2021 Thomas	2020	41,749.00	4,628.00	8,349.80	4,628.00
2019 Blue Bird Microbus	2019	32,880.00	13,152.00	6,576.00	6,576.00
2018 Bluebird All American 84 Passenger	2018	36,400.00	14,560.00	7,280.00	7,280.00
2019 Bluebird All American	2018	40,660.00	16,264.00	8,132.00	8,132.00
2015 Blue Bird T3RE4006 All American Activity	2016	74,200.00	89,040.00	14,840.00	14,840.00
2001 Motor Coach Transit Bus#18	2011	218,500.00	327,750.00	N/A	NA
New Charter Bus, 12-588, VIN#F224468	2005	125,000.00	187,500.00	N/A	NA
Total					49,840.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

14 Retirement Fund

Adopted Budget	0001	347,800.00

Budget Uses

Expenditure Budget	0002	347,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172,569.32
Operating Reserve	0961	69,560.00
Unreserved Fund Balance Reappropriated	0970	103,009.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,790.68
Total Estimated Revenues to Fund Adopted Budget	0004	347,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,742.20

Budget Uses

Expenditure Budget	0002	30,742.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,506.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,506.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,236.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,742.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,864.30

Budget Uses

Expenditure Budget	0002	5,864.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,864.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,864.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,864.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		174,581.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	446,972.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446,972.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	446,972.40

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

Revenue Bond

Adopted Budget	0001	219,660.00

Budget Uses

Expenditure Budget	0002	219,660.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	219,660.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	05/25/2011	10/01/2024	2,325,000.00	410,000.00	200,000.00	17,160.00	2,500.00
Total Bond Requirements							219,660.00
Total Debt Service Requirements						0002	219,660.00

Budget Report
FY 2023

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-00106985

61 Building Reserve Fund

Adopted Budget		0001	10,417.06

Budget Uses

Expenditure Budget		0002	10,417.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,417.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,417.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,417.06

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,133	N/A	8,981,813

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,976,758.95	162,339.72	10%	2.33%	0.00	6,701,645.73	275,113.22	30.64
10 Transportation	572,617.00	75,692.51	20%	13.22%	0.00	229,930.72	342,686.28	38.15
11 Bus Depreciation Reserve	636,839.11	0.00	N/A	0.00%	327,762.84	0.00	309,076.27	34.41
13 Tuition	30,000.00		N/A		0.00	0.00	30,000.00	3.34
14 Retirement	1,229,973.00	245,994.60	20%	20.00%	107,099.62	1,122,873.38		
17 Adult Education	30,000.00	0.00	35%	0.00%	21,820.32	0.00	8,179.68	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,962.19	0.00	N/A	0.00%	5,151.30	6,810.89	0.00	0.00
29 Flexibility	9,775.20	0.00	N/A	0.00%	145.62	9,629.58	0.00	0.00
61 Building Reserve	276,909.01	0.00	N/A	0.00%	137,829.01	94,167.79	44,912.21	5.00
Total of All Funds	9,774,834.46	484,026.83			599,808.71	8,165,058.09	1,009,967.66	112.45

50 Debt Service **Tax Jurisdiction**								
24-1199	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RONAN K-6	898
M1	RONAN 7-8	235

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,258,849.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	365,889.78
D.	At Risk Student	(I-D)	95,228.06
E.	Indian Education For All	(I-E)	26,376.24
F.	American Indian Achievement Gap	(I-F)	168,773.00
G.	Data For Achievement	(I-G)	25,254.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	330,602.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	79,330.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,128
B.	BASE Budget Limit	(II-B)	6,769,365.41
C.	Maximum Budget Limit	(II-C)	8,385,583.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	6,769,365.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,976,758.95
H.	Maximum Budget Limit	(II-H)	8,633,218.95
I.	Highest Budget Without a Vote	(II-I)	6,976,758.95
J.	Highest Budget	(II-J)	8,633,218.95
K.	Highest Voted Amount	(II-K)	1,656,460.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,976,758.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		162,339.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,339.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,976,758.95
1.	BASE Budget Limit	(V-A1)	6,976,758.95	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,258,849.88
1.	Direct State Aid Paid By State	(V-B1)	3,258,849.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		365,889.78
D.	At Risk Student	(V-D)		95,228.06
E.	Indian Education For All	(V-E)		26,376.24
F.	American Indian Achievement Gap	(V-F)		168,773.00
G.	Data For Achievement	(V-G)		25,254.57
H.	Special Education Allowable Cost Payment	(V-H)		330,602.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.30
1.	Actual Non-Levy Revenue	(V-J1)	0.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,705,784.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,430,671.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	275,113.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,976,758.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

01 General Fund

Adopted Budget	0001	6,976,758.95

Budget Uses

Expenditure Budget	0002	6,976,758.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,258,849.88
Quality Educator	3111	365,889.78
At Risk Student	3112	95,228.06
Indian Education For All	3113	26,376.24
American Indian Achievement Gap	3114	168,773.00
State Special Education Allowable Cost Payment to Districts	3115	330,602.70
Data For Achievement	3116	25,254.57
State - Guaranteed Tax Base Aid	3120	2,430,671.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	275,113.22		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	275,113.22
Total Estimated Revenues to Fund Adopted Budget			0004	6,976,758.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	572,617.00

Budget Uses

Expenditure Budget	0002	572,617.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	209,027.93
Contingency	0006	20,902.79
Over-Schedule	0011	342,686.28
Fund Balance for Budget	TFS48	75,692.51
Operating Reserve	0961	75,692.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	114,965.36
State - On-Schedule Transportation Reimbursement	3210	114,965.36
District Tax Levy	1110	342,686.28
District Mills	999	38.15
Total Estimated Revenues to Fund Adopted Budget	0004	572,617.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	636,839.11

Budget Uses

Expenditure Budget	0002	636,839.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,762.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,762.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	309,076.27
District Mills	999	34.41
Total Estimated Revenues to Fund Adopted Budget	0004	636,839.11

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI 067939	2022	131,554.85	0.00	26,310.97	26,310.97
77586	2021	74,062.50	29,625.00	14,812.50	14,812.50
77587	2021	80,812.50	32,325.00	16,162.50	16,162.50
85742 BLUE BIRD	2021	85,875.00	17,175.00	17,175.00	17,175.00
85743 BLUE BIRD	2021	84,375.00	16,875.00	16,875.00	16,875.00
85744 BLUE BIRD	2021	84,375.00	16,875.00	16,875.00	16,875.00
SPED SHORT	2021	55,125.00	22,050.00	11,025.00	11,025.00
50866	2020	55,559.60	22,223.84	11,111.92	11,111.92
50867	2020	55,559.60	22,223.84	11,111.92	11,111.92
57185	2020	76,156.69	30,462.68	15,231.34	15,231.34
66190 MCI ACT	2019	55,750.00	33,450.00	11,150.00	11,150.00
49792	2018	54,750.00	36,956.25	10,950.00	10,950.00
90274	2018	42,870.65	28,937.69	8,574.13	8,574.13
90275	2018	42,870.65	28,937.69	8,574.13	8,574.13
90276	2018	42,870.65	28,937.69	8,574.13	8,574.13
1632	2017	57,279.42	44,775.31	11,455.88	11,455.88
1633	2017	57,279.42	44,775.31	11,455.88	11,455.88
73351	2016	74,413.02	63,624.98	14,882.60	14,882.60
73352	2016	74,413.02	63,624.98	14,882.60	14,882.60
9211 INTERN RB	2015	57,548.09	54,009.28	11,509.62	11,509.62
9212 INTERN RB	2015	57,548.09	54,009.38	11,509.62	11,509.62
9240 INTERN AB	2015	111,543.40	88,806.31	22,308.68	22,308.68
3836 CHEVY	2012	56,293.71	77,882.72	11,258.74	6,557.85
1885 DERA	2011	44,507.93	66,761.90	N/A	NA
2352 SP NEEDS	2011	51,132.75	76,699.13	N/A	NA
Total					309,076.27

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

14 Retirement Fund

Adopted Budget	0001	1,229,973.00

Budget Uses

Expenditure Budget	0002	1,229,973.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	353,094.22
Operating Reserve	0961	245,994.60
Unreserved Fund Balance Reappropriated	0970	107,099.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,122,873.38
Total Estimated Revenues to Fund Adopted Budget	0004	1,229,973.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,820.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,820.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,179.68
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,962.19

Budget Uses

Expenditure Budget	0002	11,962.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,151.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,151.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,810.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,962.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,775.20

Budget Uses

Expenditure Budget	0002	9,775.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	145.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,629.58
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,775.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

50 Debt Service Fund

24-1199

Taxable Value		8,981,813.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1199 Ronan Elem

Submit ID: 1199-49614847

61 Building Reserve Fund

Adopted Budget		0001	276,909.01

Budget Uses

Expenditure Budget		0002	276,909.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	137,829.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	137,829.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	94,167.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,912.21	
District Tax Levy		1110	44,912.21
District Mills		999	5.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.00
Total Estimated Revenues to Fund Adopted Budget		0004	276,909.01

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	374	8,981,813

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,825,273.48	245,392.71	10%	8.69%	0.00	2,678,830.96	146,442.52	16.30
10 Transportation	187,365.00	20,496.41	20%	10.94%	0.00	76,643.58	110,721.42	12.33
11 Bus Depreciation Reserve	289,805.49	0.00	N/A	0.00%	124,995.33	0.00	164,810.16	18.35
13 Tuition	18,400.00		N/A		9,380.03	0.00	9,019.97	1.00
14 Retirement	425,891.00	85,178.20	20%	20.00%	108,059.60	317,831.40		
17 Adult Education	7,500.00	0.00	35%	0.00%	4,684.39	0.00	2,815.61	0.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,874.12	0.00	N/A	0.00%	2,116.02	2,758.10	0.00	0.00
29 Flexibility	18,440.95	0.00	N/A	0.00%	44.15	18,396.80	0.00	0.00
61 Building Reserve	148,394.39	0.00	N/A	0.00%	91,924.39	37,542.57	18,927.43	2.11
Total of All Funds	3,925,944.43	351,067.32			341,203.91	3,132,003.41	452,737.11	50.40

50 Debt Service **Tax Jurisdiction**								
1200	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RONAN HS 9-12 374

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,410,147.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,670.70
D.	At Risk Student	(I-D)	28,440.16
E.	Indian Education For All	(I-E)	8,706.72
F.	American Indian Achievement Gap	(I-F)	49,922.00
G.	Data For Achievement	(I-G)	8,336.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,030.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	61,201.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	377
B.	BASE Budget Limit	(II-B)	2,773,147.85
C.	Maximum Budget Limit	(II-C)	3,422,361.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,773,147.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,825,273.48
H.	Maximum Budget Limit	(II-H)	3,501,830.46
I.	Highest Budget Without a Vote	(II-I)	2,825,273.48
J.	Highest Budget	(II-J)	3,501,830.46
K.	Highest Voted Amount	(II-K)	676,556.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,825,273.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		245,392.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		245,392.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,825,273.48
1.	BASE Budget Limit	(V-A1)	2,825,273.48	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,410,147.99
1.	Direct State Aid Paid By State	(V-B1)	1,410,147.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,670.70
D.	At Risk Student	(V-D)		28,440.16
E.	Indian Education For All	(V-E)		8,706.72
F.	American Indian Achievement Gap	(V-F)		49,922.00
G.	Data For Achievement	(V-G)		8,336.46
H.	Special Education Allowable Cost Payment	(V-H)		76,030.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.17
1.	Actual Non-Levy Revenue	(V-J1)	0.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,144,018.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	997,576.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,442.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,825,273.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.30
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

01 General Fund

Adopted Budget	0001	2,825,273.48

Budget Uses

Expenditure Budget	0002	2,825,273.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,410,147.99
Quality Educator	3111	99,670.70
At Risk Student	3112	28,440.16
Indian Education For All	3113	8,706.72
American Indian Achievement Gap	3114	49,922.00
State Special Education Allowable Cost Payment to Districts	3115	76,030.46
Data For Achievement	3116	8,336.46
State - Guaranteed Tax Base Aid	3120	997,576.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,442.52		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	146,442.52
Total Estimated Revenues to Fund Adopted Budget			0004	2,825,273.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	187,365.00

Budget Uses

Expenditure Budget	0002	187,365.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,675.98
Contingency	0006	6,967.60
Over-Schedule	0011	110,721.42
Fund Balance for Budget	TFS48	20,496.41
Operating Reserve	0961	20,496.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,321.79
State - On-Schedule Transportation Reimbursement	3210	38,321.79
District Tax Levy	1110	110,721.42
District Mills	999	12.33
Total Estimated Revenues to Fund Adopted Budget	0004	187,365.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	289,805.49

Budget Uses

Expenditure Budget	0002	289,805.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,995.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,995.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	164,810.16
District Mills	999	18.35
Total Estimated Revenues to Fund Adopted Budget	0004	289,805.49

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI 067939	2022	197,418.11	0.00	39,483.62	39,483.62
77586	2021	24,687.50	9,875.00	4,937.50	4,937.50
77587	2021	26,937.50	10,775.00	5,387.50	5,387.50
85742 BLUE BIRD	2021	28,625.00	5,725.00	5,725.00	5,725.00
85743 BLUE BIRD	2021	28,125.00	5,625.00	5,625.00	5,625.00
85744 BLUE BIRD	2021	28,125.00	5,625.00	5,625.00	5,625.00
SPED SHORT	2021	18,375.00	7,350.00	3,675.00	3,675.00
50866	2020	18,519.87	7,407.94	3,703.97	3,703.97
50867	2020	18,519.87	7,407.94	3,703.97	3,703.97
57185	2020	25,385.56	10,154.22	5,077.11	5,077.11
66190 MCI ACT	2019	167,250.00	100,350.00	33,450.00	33,450.00
49792	2018	18,250.00	12,592.50	3,650.00	3,650.00
90274	2018	14,290.22	9,860.24	2,858.04	2,858.04
90275	2018	14,290.22	9,860.24	2,858.04	2,858.04
90276	2018	14,290.22	9,860.24	2,858.04	2,858.04
1632	2017	19,093.14	14,023.91	3,818.63	3,818.63
1633	2017	19,093.14	14,023.91	3,818.63	3,818.63
73351	2016	24,804.34	20,423.27	4,960.87	4,960.87
73352	2016	24,804.34	20,423.27	4,960.87	4,960.87
9211 Intern RB	2015	19,182.70	16,922.31	3,836.54	3,836.54
9212 Intern RB	2015	19,182.70	16,922.31	3,836.54	3,836.54
9240 INTERN AB	2015	37,178.13	39,651.18	7,435.63	7,435.63
3836 CHEVY	2012	18,764.57	24,622.20	3,752.91	3,524.66
1885	2011	14,836.00	22,254.00	N/A	NA
2352 SP NEEDS	2011	17,044.25	25,566.38	N/A	NA
Total					164,810.16

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

13 Tuition Fund

Adopted Budget	0001	18,400.00

Budget Uses

Expenditure Budget	0002	18,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,380.03
Unreserved Fund Balance Reappropriated	0970	9,380.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,019.97
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

14 Retirement Fund

Adopted Budget	0001	425,891.00

Budget Uses

Expenditure Budget	0002	425,891.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	193,237.80
Operating Reserve	0961	85,178.20
Unreserved Fund Balance Reappropriated	0970	108,059.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	317,831.40
Total Estimated Revenues to Fund Adopted Budget	0004	425,891.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,684.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,684.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,815.61
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,874.12

Budget Uses

Expenditure Budget	0002	4,874.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,116.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,116.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,758.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,874.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

29 Flexibility Fund

Adopted Budget	0001	18,440.95

Budget Uses

Expenditure Budget	0002	18,440.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,396.80
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,440.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
1200

Taxable Value		8,981,813.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

1200 Ronan H S

Submit ID: 1200-93916916

61 Building Reserve Fund

Adopted Budget		0001	148,394.39

Budget Uses

Expenditure Budget		0002	148,394.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,924.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	91,924.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,542.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,927.43	
District Tax Levy		1110	18,927.43
District Mills		999	2.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.11
Total Estimated Revenues to Fund Adopted Budget		0004	148,394.39

Budget Report
FY 2023

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-69597470

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 35	* 15	6,547,596

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robert Martelle

(Signature) (Date)

Chairperson, School Trustees: Kristin Buck

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-69597470

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	974,377.42	97,437.74	10%	10.00%	67,097.07	508,068.19	399,212.16	60.97
10 Transportation	240,000.00	48,000.00	20%	20.00%	26,670.29	38,071.40	175,258.31	26.77
11 Bus Depreciation Reserve	102,539.41	0.00	N/A	0.00%	102,539.41	0.00	0.00	0.00
13 Tuition	9,418.50		N/A		9,418.50	0.00	0.00	0.00
14 Retirement	135,000.00	27,000.00	20%	20.00%	5,568.63	129,431.37		
17 Adult Education	57,751.00	0.00	35%	0.00%	57,751.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	144,532.68	0.00	N/A	0.00%	95,823.74	708.94	48,000.00	7.33
29 Flexibility	10,374.88	0.00	N/A	0.00%	10,374.88	0.00	0.00	0.00
61 Building Reserve	290,140.83	0.00	N/A	0.00%	254,640.83	22,742.66	12,757.34	1.95
Total of All Funds	1,964,134.72	172,437.74			629,884.35	699,022.56	635,227.81	97.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-69597470

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROSEBUD SCHOOL	26 *
M1	ROSEBUD 7-8	9 *
H1	ROSEBUD HS 9-12	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	375,376.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,803.20
D.	At Risk Student	(I-D)	4,096.93
E.	Indian Education For All	(I-E)	1,164.00
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	1,114.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,861.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,286.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,102.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,419.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	50
B.	BASE Budget Limit	(II-B)	702,475.74
C.	Maximum Budget Limit	(II-C)	870,657.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	252,824.20
E.	Adopted Budget	(II-E)	955,299.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	726,201.60
H.	Maximum Budget Limit	(II-H)	898,180.64
I.	Highest Budget Without a Vote	(II-I)	974,377.42
J.	Highest Budget	(II-J)	974,377.42
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	974,377.42

Budget Report
FY 2023
44 Rosebud

Submit ID: 0795-69597470

0795 Rosebud K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,437.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		67,097.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	67,097.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		164,534.81

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,183.98	1,677.17	6,861.15
B.	Special Education RSBG to Coop	1,727.88	559.02	2,286.90
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,764.74	894.48	3,659.22

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	223,635.00	114,457.50	338,092.50
		390,859.00	448,910.50	839,769.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	137,973.23	158,465.41	296,438.63
H.	Special Education in BASE@40%	2,764.74	894.48	3,659.22
I.	Subsidized BASE Amount	140,737.97	159,359.89	300,097.85
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		974,377.42
1.	BASE Budget Limit	(V-A1)	726,201.60	
2.	Over-BASE Budget	(V-A2)	248,175.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		375,376.97
1.	Direct State Aid Paid By State	(V-B1)	375,376.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,803.20
D.	At Risk Student	(V-D)		4,096.93
E.	Indian Education For All	(V-E)		1,164.00
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		1,114.50

H.	Special Education Allowable Cost Payment	(V-H)		6,861.15
I.	Remaining Fund Balance Available	(V-I)		67,097.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,518.56
	1. Actual Non-Levy Revenue	(V-J1)	7,518.56	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		225,482.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	74,445.88	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	151,036.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		726,201.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		248,175.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		248,175.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.85
T.	BASE Mills - High School	(V-T)		9.22
U.	Over-BASE Mills	(V-U)		37.90
	1. District Property Tax Levy Mills	(V-U1)	37.90	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	974,377.42

Budget Uses

Expenditure Budget	0002	974,377.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	67,097.07
Direct State Aid	3110	375,376.97
Quality Educator	3111	36,803.20
At Risk Student	3112	4,096.93
Indian Education For All	3113	1,164.00
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	6,861.15
Data For Achievement	3116	1,114.50
State - Guaranteed Tax Base Aid	3120	74,445.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,096.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,422.04
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	151,036.34		
Over-BASE Levy	1110(c)	248,175.82		
District Tax Levy			1110	399,212.16
Total Estimated Revenues to Fund Adopted Budget			0004	974,377.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,610.40
Contingency	0006	3,461.00
Over-Schedule	0011	201,928.60
Fund Balance for Budget	TFS48	74,670.29
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	26,670.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,035.70
State - On-Schedule Transportation Reimbursement	3210	19,035.70
District Tax Levy	1110	175,258.31
District Mills	999	26.77
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	102,539.41

Budget Uses

Expenditure Budget	0002	102,539.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,539.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,539.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	102,539.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1991 MCI MOTOR COACH	2007	42,279.95	63,419.93	N/A	NA
1991 MCI MOTOR COACH -From Elementary	2007	16,710.57	25,065.86	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	9,418.50

Budget Uses

Expenditure Budget	0002	9,418.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,418.50
Unreserved Fund Balance Reappropriated	0970	9,418.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,418.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,568.63
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	5,568.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,431.37
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	57,751.00

Budget Uses

Expenditure Budget	0002	57,751.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,751.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,751.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,751.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	144,532.68

Budget Uses

Expenditure Budget	0002	144,532.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,823.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,823.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	708.94
District Tax Levy	1110	48,000.00
District Mills	999	7.33
Total Estimated Revenues to Fund Adopted Budget	0004	144,532.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,374.88

Budget Uses

Expenditure Budget	0002	10,374.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,374.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,374.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,374.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	290,140.83

Budget Uses

Expenditure Budget		0002	290,140.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	254,640.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	254,640.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,742.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,757.34	
District Tax Levy		1110	12,757.34
District Mills		999	1.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	290,140.83

Budget Report
FY 2023

17 Garfield

0394 Ross Elem

Submit ID: 0394-15879009

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3	N/A	100,002

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Browning

(Signature) (Date)

Chairperson, School Trustees: Travis Browning

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

17 Garfield

0394 Ross Elem

Submit ID: 0394-15879009

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	63,241.35	9,555.77	10%	15.11%	9,474.50	51,818.50	1,948.35	19.52
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,000.00	398.72	20%	5.70%	0.00	7,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,660.95	0.00	N/A	0.00%	1,599.21	61.74	0.00	0.00
29 Flexibility	52.67	0.00	N/A	0.00%	52.67	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	71,954.97	9,954.49			11,126.38	58,880.24	1,948.35	19.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

0394 Ross Elem

Submit ID: 0394-15879009

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ROSS K-8 3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	32,911.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	66.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	457.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	152.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	753.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	61,701.02
C.	Maximum Budget Limit	(II-C)	76,435.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	61,701.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	63,241.35
H.	Maximum Budget Limit	(II-H)	78,308.16
I.	Highest Budget Without a Vote	(II-I)	63,241.35
J.	Highest Budget	(II-J)	78,308.16
K.	Highest Voted Amount	(II-K)	15,066.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	63,241.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,555.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,474.50
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,474.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,030.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		63,241.35
1.	BASE Budget Limit	(V-A1)	63,241.35	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		32,911.00
1.	Direct State Aid Paid By State	(V-B1)	32,911.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		66.87
H.	Special Education Allowable Cost Payment	(V-H)		457.41
I.	Remaining Fund Balance Available	(V-I)		9,474.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		112.66
1.	Actual Non-Levy Revenue	(V-J1)	112.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		16,646.91
1.	State - Guaranteed Tax Base Aid	(V-L1)	14,698.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,948.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		63,241.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
17 Garfield

0394 Ross Elem

Submit ID: 0394-15879009

01 General Fund

Adopted Budget	0001	63,241.35

Budget Uses

Expenditure Budget	0002	63,241.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,474.50
Direct State Aid	3110	32,911.00
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	457.41
Data For Achievement	3116	66.87
State - Guaranteed Tax Base Aid	3120	14,698.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	112.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,948.35		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	1,948.35
Total Estimated Revenues to Fund Adopted Budget			0004	63,241.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	398.72
Operating Reserve	0961	398.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,660.95

Budget Uses

Expenditure Budget	0002	1,660.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,599.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,599.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	61.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,660.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	52.67

Budget Uses

Expenditure Budget	0002	52.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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33 Musselshell

0605 Roundup Elem

Submit ID: 0605-43416859

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	402	N/A	10,094,709

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

33 Musselshell

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,809,895.70	280,989.57	10%	10.00%	146,532.34	2,049,863.32	613,500.04	60.78
10 Transportation	430,000.00	86,000.00	20%	20.00%	157,876.96	78,445.77	193,677.27	19.19
11 Bus Depreciation Reserve	274,840.48	0.00	N/A	0.00%	210,340.48	500.00	64,000.00	6.34
13 Tuition	38,811.95		N/A		27,021.25	100.00	11,690.70	1.16
14 Retirement	540,000.00	108,000.00	20%	20.00%	156,202.50	383,797.50		
17 Adult Education	43,000.00	12,500.00	35%	29.07%	35,502.67	500.00	6,997.33	0.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,295.54	0.00	N/A	0.00%	24,878.06	2,417.48	0.00	0.00
29 Flexibility	2,286.38	0.00	N/A	0.00%	2,286.38	0.00	0.00	0.00
61 Building Reserve	377,600.85	0.00	N/A	0.00%	320,690.85	26,410.00	30,500.00	3.02
Total of All Funds	4,543,730.90	487,489.57			1,081,331.49	2,542,034.07	920,365.34	91.18

50 Debt Service **Tax Jurisdiction**								
S2014 EL	539,900.00	0.00	20-9-438	0.00%	128,621.99	0.00	411,278.01	40.74

Budget Report
FY 2023

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROUNDUP K-6	305
M1	ROUNDUP 7-8	97

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,215,888.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,246.48
D.	At Risk Student	(I-D)	17,028.80
E.	Indian Education For All	(I-E)	9,358.56
F.	American Indian Achievement Gap	(I-F)	6,412.00
G.	Data For Achievement	(I-G)	8,960.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	100,778.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	20,429.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,014.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	381
B.	BASE Budget Limit	(II-B)	2,279,068.29
C.	Maximum Budget Limit	(II-C)	2,841,133.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,541.77
E.	Adopted Budget	(II-E)	2,612,610.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,476,353.93
H.	Maximum Budget Limit	(II-H)	3,093,100.14
I.	Highest Budget Without a Vote	(II-I)	2,809,895.70
J.	Highest Budget	(II-J)	3,093,100.14
K.	Highest Voted Amount	(II-K)	283,204.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,809,895.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		280,989.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		146,532.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	146,532.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		427,521.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,809,895.70
1.	BASE Budget Limit	(V-A1)	2,476,353.93	
2.	Over-BASE Budget	(V-A2)	333,541.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,215,888.28
1.	Direct State Aid Paid By State	(V-B1)	1,215,888.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,246.48
D.	At Risk Student	(V-D)		17,028.80
E.	Indian Education For All	(V-E)		9,358.56
F.	American Indian Achievement Gap	(V-F)		6,412.00
G.	Data For Achievement	(V-G)		8,960.58
H.	Special Education Allowable Cost Payment	(V-H)		100,778.04
I.	Remaining Fund Balance Available	(V-I)		146,532.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,002.22
1.	Actual Non-Levy Revenue	(V-J1)	2,002.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	25,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		835,146.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	555,188.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	279,958.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,476,353.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,541.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,541.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.04
1.	District Property Tax Levy Mills	(V-U1)	33.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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33 Musselshell

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01 General Fund

Adopted Budget	0001	2,809,895.70

Budget Uses

Expenditure Budget	0002	2,809,895.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	146,532.34
Direct State Aid	3110	1,215,888.28
Quality Educator	3111	109,246.48
At Risk Student	3112	17,028.80
Indian Education For All	3113	9,358.56
American Indian Achievement Gap	3114	6,412.00
State Special Education Allowable Cost Payment to Districts	3115	100,778.04
Data For Achievement	3116	8,960.58
State - Guaranteed Tax Base Aid	3120	555,188.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,195.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	806.82
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	25,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	279,958.27		
Over-BASE Levy	1110(c)	333,541.77		
District Tax Levy			1110	613,500.04
Total Estimated Revenues to Fund Adopted Budget			0004	2,809,895.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,950.70
Contingency	0006	6,995.07
Over-Schedule	0011	353,054.23
Fund Balance for Budget	TFS48	243,876.96
Operating Reserve	0961	86,000.00
Unreserved Fund Balance Reappropriated	0970	157,876.96

Estimated Funding Sources

Coal Gross Proceeds	1123	1,500.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,472.88
State - On-Schedule Transportation Reimbursement	3210	38,472.89
District Tax Levy	1110	193,677.27
District Mills	999	19.19
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	274,840.48

Budget Uses

Expenditure Budget	0002	274,840.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	210,340.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	210,340.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	64,000.00
District Mills	999	6.34
Total Estimated Revenues to Fund Adopted Budget	0004	274,840.48

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE INTERNATIONAL	2022	52,995.01	0.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	8,500.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	15,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	40,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	36,500.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,493.71	25,000.00	9,098.74	7,500.00
BUS #17 2006 IC INTERNATIONAL (SPARE)	2012	12,000.00	12,700.00	2,400.00	1,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.34	39,500.00	7,710.67	5,000.00
BUS #6 2011 INTERNATIONAL	2011	46,854.98	54,000.00	9,371.00	7,750.00
BUS FOOD SERVICE 1996 INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #7 2007 BLUEBIRD	2007	21,975.00	32,845.00	4,395.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	75,704.00	12,184.00	5,000.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
Bus #4 - 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

13 Tuition Fund

Adopted Budget	0001	38,811.95

Budget Uses

Expenditure Budget	0002	38,811.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,021.25
Unreserved Fund Balance Reappropriated	0970	27,021.25

Estimated Funding Sources

Coal Gross Proceeds	1123	100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,690.70
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	38,811.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	540,000.00

Budget Uses

Expenditure Budget	0002	540,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	264,202.50
Operating Reserve	0961	108,000.00
Unreserved Fund Balance Reappropriated	0970	156,202.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	383,797.50
Total Estimated Revenues to Fund Adopted Budget	0004	540,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	43,000.00

Budget Uses

Expenditure Budget	0002	43,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,002.67
Operating Reserve	0961	12,500.00
Unreserved Fund Balance Reappropriated	0970	35,502.67

Estimated Funding Sources

Coal Gross Proceeds	1123	500.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,997.33
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	43,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,295.54

Budget Uses

Expenditure Budget	0002	27,295.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,878.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,878.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,417.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,295.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,286.38

Budget Uses

Expenditure Budget	0002	2,286.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

S2014 EL

Taxable Value		10,094,709.00
Adopted Budget	0001	539,900.00

Budget Uses

Expenditure Budget	0002	539,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,621.99
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,621.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	411,278.01
Jurisdiction Mills	999	40.74
Total Estimated Revenues to Fund Adopted Budget	0004	539,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	11/25/2014	06/30/2035	7,337,000.00	5,075,000.00	330,000.00	209,500.00	400.00
Total Bond Requirements							539,900.00
Total Debt Service Requirements						0002	539,900.00

Budget Report
FY 2023

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-43416859

61 Building Reserve Fund

Adopted Budget		0001	377,600.85

Budget Uses

Expenditure Budget		0002	377,600.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	320,690.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	320,690.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,410.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,500.00	
District Tax Levy		1110	30,500.00
District Mills		999	3.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.02
Total Estimated Revenues to Fund Adopted Budget		0004	377,600.85

Budget Report
FY 2023

33 Musselshell

Submit ID: 0606-54563002

0606 Roundup High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	179	10,729,872

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

33 Musselshell

Submit ID: 0606-54563002

0606 Roundup High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,667,863.74	166,786.37	10%	10.00%	149,308.37	1,182,565.76	335,989.61	31.30
10 Transportation	405,000.00	81,000.00	20%	20.00%	161,750.31	76,180.70	167,068.99	15.57
11 Bus Depreciation Reserve	331,919.02	0.00	N/A	0.00%	267,419.02	500.00	64,000.00	5.96
13 Tuition	84,565.43		N/A		32,819.28	100.00	51,646.15	4.81
14 Retirement	415,000.00	83,000.00	20%	20.00%	185,545.62	229,454.38		
17 Adult Education	84,000.00	25,600.00	35%	30.48%	51,790.36	100.00	32,109.64	2.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,496.70	0.00	N/A	0.00%	13,065.23	1,431.47	0.00	0.00
29 Flexibility	3,690.82	0.00	N/A	0.00%	3,690.82	0.00	0.00	0.00
61 Building Reserve	180,830.90	0.00	N/A	0.00%	134,788.90	30,792.00	15,250.00	1.42
Total of All Funds	3,187,366.61	356,386.37			1,000,177.91	1,521,124.31	666,064.39	62.05

50 Debt Service **Tax Jurisdiction**								
S2014 HS	184,400.00	0.00	20-9-438	0.00%	130,748.06	0.00	53,651.94	5.00

Budget Report
FY 2023

33 Musselshell

Submit ID: 0606-54563002

0606 Roundup High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROUNDUP HS 9-12 179 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	756,759.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,937.52
D.	At Risk Student	(I-D)	6,655.51
E.	Indian Education For All	(I-E)	4,167.12
F.	American Indian Achievement Gap	(I-F)	2,519.00
G.	Data For Achievement	(I-G)	3,989.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,529.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,842.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,247.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,418,110.37
C.	Maximum Budget Limit	(II-C)	1,770,066.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	201,537.12
E.	Adopted Budget	(II-E)	1,619,647.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,466,326.62
H.	Maximum Budget Limit	(II-H)	1,826,144.80
I.	Highest Budget Without a Vote	(II-I)	1,667,863.74
J.	Highest Budget	(II-J)	1,826,144.80
K.	Highest Voted Amount	(II-K)	158,281.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,667,863.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		166,786.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		149,308.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	149,308.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		316,094.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,667,863.74
1.	BASE Budget Limit	(V-A1)	1,466,326.62	
2.	Over-BASE Budget	(V-A2)	201,537.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		756,759.15
1.	Direct State Aid Paid By State	(V-B1)	756,759.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,937.52
D.	At Risk Student	(V-D)		6,655.51
E.	Indian Education For All	(V-E)		4,167.12
F.	American Indian Achievement Gap	(V-F)		2,519.00
G.	Data For Achievement	(V-G)		3,989.91
H.	Special Education Allowable Cost Payment	(V-H)		26,529.78
I.	Remaining Fund Balance Available	(V-I)		149,308.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,915.33
1.	Actual Non-Levy Revenue	(V-J1)	1,915.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	10,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		450,544.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	316,092.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	134,452.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,466,326.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		201,537.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		201,537.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.52
U.	Over-BASE Mills	(V-U)		18.78
1.	District Property Tax Levy Mills	(V-U1)	18.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,667,863.74

Budget Uses

Expenditure Budget	0002	1,667,863.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	149,308.37
Direct State Aid	3110	756,759.15
Quality Educator	3111	53,937.52
At Risk Student	3112	6,655.51
Indian Education For All	3113	4,167.12
American Indian Achievement Gap	3114	2,519.00
State Special Education Allowable Cost Payment to Districts	3115	26,529.78
Data For Achievement	3116	3,989.91
State - Guaranteed Tax Base Aid	3120	316,092.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	907.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,007.82
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	10,000.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	134,452.49		
Over-BASE Levy	1110(c)	201,537.12		
District Tax Levy			1110	335,989.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,667,863.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	405,000.00

Budget Uses

Expenditure Budget	0002	405,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	67,437.00
Contingency	0006	6,743.70
Over-Schedule	0011	330,819.30
Fund Balance for Budget	TFS48	242,750.31
Operating Reserve	0961	81,000.00
Unreserved Fund Balance Reappropriated	0970	161,750.31

Estimated Funding Sources

Coal Gross Proceeds	1123	2,000.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,090.35
State - On-Schedule Transportation Reimbursement	3210	37,090.35
District Tax Levy	1110	167,068.99
District Mills	999	15.57
Total Estimated Revenues to Fund Adopted Budget	0004	405,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	331,919.02

Budget Uses

Expenditure Budget	0002	331,919.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	267,419.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	267,419.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	64,000.00
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	331,919.02

Budget Report
FY 2023

33 Musselshell

Submit ID: 0606-54563002

0606 Roundup High School

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE INTERNATIONAL	2022	52,995.00	0.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	8,500.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	15,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	40,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	36,500.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,793.72	25,000.00	9,158.74	7,500.00
BUS #17 2006 IC INTERNATIONAL (SPARE)	2012	12,000.00	12,700.00	2,400.00	1,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.33	39,500.00	7,710.67	5,000.00
BUS #6 2011 INTERNATIONAL	2011	46,854.98	54,000.00	9,371.00	7,750.00
BUS FOOD SERVICE INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #7 2007 BLUEBIRD	2007	21,975.00	32,845.00	4,395.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	75,704.00	12,184.00	5,000.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
BUS #4 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	84,565.43

Budget Uses

Expenditure Budget	0002	84,565.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,819.28
Unreserved Fund Balance Reappropriated	0970	32,819.28

Estimated Funding Sources

Coal Gross Proceeds	1123	100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	51,646.15
District Mills	999	4.81
Total Estimated Revenues to Fund Adopted Budget	0004	84,565.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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0606 Roundup High School

14 Retirement Fund

Adopted Budget	0001	415,000.00

Budget Uses

Expenditure Budget	0002	415,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268,545.62
Operating Reserve	0961	83,000.00
Unreserved Fund Balance Reappropriated	0970	185,545.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	229,454.38
Total Estimated Revenues to Fund Adopted Budget	0004	415,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	84,000.00

Budget Uses

Expenditure Budget	0002	84,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,390.36
Operating Reserve	0961	25,600.00
Unreserved Fund Balance Reappropriated	0970	51,790.36

Estimated Funding Sources

Coal Gross Proceeds	1123	100.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,109.64
District Mills	999	2.99
Total Estimated Revenues to Fund Adopted Budget	0004	84,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Technology Fund

Adopted Budget	0001	14,496.70

Budget Uses

Expenditure Budget	0002	14,496.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,065.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,065.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,431.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,496.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0606 Roundup High School

29 Flexibility Fund

Adopted Budget	0001	3,690.82

Budget Uses

Expenditure Budget	0002	3,690.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,690.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,690.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,690.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

33 Musselshell

Submit ID: 0606-54563002

0606 Roundup High School

50 Debt Service Fund

S2014 HS

Taxable Value		10,729,872.00
Adopted Budget	0001	184,400.00

Budget Uses

Expenditure Budget	0002	184,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,748.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130,748.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,651.94
Jurisdiction Mills	999	5.00
Total Estimated Revenues to Fund Adopted Budget	0004	184,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	11/25/2014	06/30/2035	2,500,000.00	1,740,000.00	110,000.00	74,000.00	400.00
Total Bond Requirements							184,400.00
Total Debt Service Requirements						0002	184,400.00

Budget Report
FY 2023

33 Musselshell

Submit ID: 0606-54563002

0606 Roundup High School

61 Building Reserve Fund

Adopted Budget		0001	180,830.90

Budget Uses

Expenditure Budget		0002	180,830.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	134,788.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	134,788.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	11,682.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,110.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,250.00	
District Tax Levy		1110	15,250.00
District Mills		999	1.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	180,830.90

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	* 11	1,076,432

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Terrie Fields

(Signature) (Date)

Chairperson, School Trustees: Paul Pallas

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	802,426.16	83,633.68	10%	10.42%	13,147.26	550,616.78	238,662.12	221.68
10 Transportation	78,000.00	15,600.00	20%	20.00%	16,344.10	18,793.50	42,862.40	39.82
11 Bus Depreciation Reserve	120,663.65	0.00	N/A	0.00%	120,663.65	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	9,815.35	75,184.65		
17 Adult Education	2,026.22	0.00	35%	0.00%	2,026.22	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,114.28	0.00	N/A	0.00%	1,520.18	594.10	0.00	0.00
29 Flexibility	20,205.47	0.00	N/A	0.00%	20,205.47	0.00	0.00	0.00
61 Building Reserve	155,633.40	0.00	N/A	0.00%	121,563.40	27,256.00	6,814.00	6.33
Total of All Funds	1,266,069.18	116,233.68			305,285.63	672,445.03	288,338.52	267.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0280-77336240

0280 Roy K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROY K-6	15 *
M1	ROY 7-8	5 *
H1	ROY HS 9-12	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	318,799.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,268.96
D.	At Risk Student	(I-D)	2,181.19
E.	Indian Education For All	(I-E)	721.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	690.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,354.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,118.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,641.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,256.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	627,270.84
C.	Maximum Budget Limit	(II-C)	777,791.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	193,862.05
E.	Adopted Budget	(II-E)	821,132.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	608,564.11
H.	Maximum Budget Limit	(II-H)	753,887.04
I.	Highest Budget Without a Vote	(II-I)	802,426.16
J.	Highest Budget	(II-J)	827,356.54
K.	Highest Voted Amount	(II-K)	24,930.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	802,426.16

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			80,242.62
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			3,391.06
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,391.06		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			13,147.26
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,147.26		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			96,780.94

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	1,829.64	1,524.70	3,354.34
B.	Special Education RSBG to Coop	609.84	508.20	1,118.04
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	975.79	813.16	1,788.95

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	127,574.00	83,946.50	211,520.50
		294,798.00	418,399.50	713,197.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	104,063.69	147,695.02	251,758.72
H.	Special Education in BASE@40%	975.79	813.16	1,788.95
I.	Subsidized BASE Amount	105,039.48	148,508.18	253,547.67
J.	Subsidized BASE Ratio	41%	59%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		802,426.16
	1. BASE Budget Limit	(V-A1)	608,564.11	
	2. Over-BASE Budget	(V-A2)	193,862.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		318,799.29
	1. Direct State Aid Paid By State	(V-B1)	318,799.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,268.96
D.	At Risk Student	(V-D)		2,181.19
E.	Indian Education For All	(V-E)		721.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		690.99

H.	Special Education Allowable Cost Payment	(V-H)		3,354.34
I.	Remaining Fund Balance Available	(V-I)		13,147.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		720.30
	1. Actual Non-Levy Revenue	(V-J1)	720.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		239,680.10
	1. State - Guaranteed Tax Base Aid	(V-L1)	194,880.03	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,800.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		608,564.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		193,862.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		193,862.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.43
T.	BASE Mills - High School	(V-T)		15.15
U.	Over-BASE Mills	(V-U)		180.10
	1. District Property Tax Levy Mills	(V-U1)	180.10	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		221.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

01 General Fund

Adopted Budget	0001	802,426.16

Budget Uses

Expenditure Budget	0002	802,426.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,147.26
Direct State Aid	3110	318,799.29
Quality Educator	3111	29,268.96
At Risk Student	3112	2,181.19
Indian Education For All	3113	721.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,354.34
Data For Achievement	3116	690.99
State - Guaranteed Tax Base Aid	3120	194,880.03

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	720.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,800.07		
Over-BASE Levy	1110(c)	193,862.05		
District Tax Levy			1110	238,662.12
Total Estimated Revenues to Fund Adopted Budget			0004	802,426.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	78,000.00

Budget Uses

Expenditure Budget	0002	78,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,085.00
Contingency	0006	1,708.50
Over-Schedule	0011	59,206.50
Fund Balance for Budget	TFS48	31,944.10
Operating Reserve	0961	15,600.00
Unreserved Fund Balance Reappropriated	0970	16,344.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,396.75
State - On-Schedule Transportation Reimbursement	3210	9,396.75
District Tax Levy	1110	42,862.40
District Mills	999	39.82
Total Estimated Revenues to Fund Adopted Budget	0004	78,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	120,663.65

Budget Uses

Expenditure Budget	0002	120,663.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,663.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,663.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,663.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020FORD EXPEDITION	2020	51,750.00	0.00	10,350.00	0.00
FORD EXPEDITION	2019	59,845.00	0.00	11,969.00	0.00
2009 bluebird	2008	71,500.00	33,150.00	14,300.00	0.00
1999 bluebird	2006	25,002.00	15,000.44	5,000.40	0.00
2004 bluebird	2005	36,000.00	54,000.00	N/A	NA
BUS E	2002	52,000.00	72,877.88	10,400.00	0.00
Bus D	1998	48,801.00	73,201.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,815.35
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	9,815.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	75,184.65
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

17 Adult Education Fund

Adopted Budget	0001	2,026.22

Budget Uses

Expenditure Budget	0002	2,026.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,026.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,026.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,026.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,114.28

Budget Uses

Expenditure Budget	0002	2,114.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,520.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,520.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	594.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,114.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

29 Flexibility Fund

Adopted Budget	0001	20,205.47

Budget Uses

Expenditure Budget	0002	20,205.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,205.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,205.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,205.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-77336240

61 Building Reserve Fund

Adopted Budget		0001	155,633.40

Budget Uses

Expenditure Budget		0002	155,633.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	121,563.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	121,563.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,256.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,814.00	
District Tax Levy		1110	6,814.00
District Mills		999	6.33
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.33
Total Estimated Revenues to Fund Adopted Budget		0004	155,633.40

Budget Report
FY 2023

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-19268968

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	14	4,577,437

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Bruner

(Signature) (Date)

Chairperson, School Trustees: Ray Martinez

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-19268968

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,020,631.70	92,420.00	10%	9.06%	0.00	583,364.79	437,266.91	95.53
10 Transportation	130,000.00	26,000.00	20%	20.00%	12,677.00	16,783.25	100,539.75	21.96
11 Bus Depreciation Reserve	312,597.08	0.00	N/A	0.00%	269,181.00	0.00	43,416.08	9.48
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	165,000.00	11,461.00	20%	6.95%	0.00	165,000.00		
17 Adult Education	8,500.00	0.00	35%	0.00%	8,390.00	0.00	110.00	0.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,675.31	0.00	N/A	0.00%	9,908.00	767.31	0.00	0.00
29 Flexibility	9,780.00	0.00	N/A	0.00%	9,780.00	0.00	0.00	0.00
61 Building Reserve	147,855.00	0.00	N/A	0.00%	111,475.00	21,214.63	15,165.37	3.31
Total of All Funds	1,805,039.09	129,881.00			421,411.00	787,129.98	596,498.11	130.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

19 Golden Valley **Submit ID: 0407-19268968**

0407 Ryegate K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RYEGATE K-8	39
M1	RYEGATE 7-8	7
H1	RYEGATE HS 9-12	14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	399,754.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,608.00
D.	At Risk Student	(I-D)	4,125.70
E.	Indian Education For All	(I-E)	1,396.80
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	1,337.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,575.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,049.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,121.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,455.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	749,438.99
C.	Maximum Budget Limit	(II-C)	930,253.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	243,678.01
E.	Adopted Budget	(II-E)	993,117.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	785,995.52
H.	Maximum Budget Limit	(II-H)	972,431.48
I.	Highest Budget Without a Vote	(II-I)	1,020,631.70
J.	Highest Budget	(II-J)	1,020,631.70
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,020,631.70

Budget Report
FY 2023

19 Golden Valley **Submit ID: 0407-19268968**

0407 Ryegate K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		92,420.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,420.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,372.79	2,203.00	9,575.79
B.	Special Education RSBG to Coop	2,337.72	711.48	3,049.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,884.20	1,165.79	5,050.00

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	285,797.30	106,830.50	392,627.80
		453,021.30	441,283.50	894,304.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	159,916.52	155,773.08	315,689.59
H.	Special Education in BASE@40%	3,884.20	1,165.79	5,050.00
I.	Subsidized BASE Amount	163,800.72	156,938.87	320,739.59
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,020,631.70
1.	BASE Budget Limit	(V-A1)	785,995.52	
2.	Over-BASE Budget	(V-A2)	234,636.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		399,754.24
1.	Direct State Aid Paid By State	(V-B1)	399,754.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,608.00
D.	At Risk Student	(V-D)		4,125.70
E.	Indian Education For All	(V-E)		1,396.80
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		1,337.40

H.	Special Education Allowable Cost Payment	(V-H)		9,575.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		741.77
1.	Actual Non-Levy Revenue	(V-J1)	741.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		319,997.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	117,367.09	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	202,630.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		785,995.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		234,636.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		234,636.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.64
T.	BASE Mills - High School	(V-T)		15.63
U.	Over-BASE Mills	(V-U)		51.26
1.	District Property Tax Levy Mills	(V-U1)	51.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-19268968

01 General Fund

Adopted Budget	0001	1,020,631.70

Budget Uses

Expenditure Budget	0002	1,020,631.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	399,754.24
Quality Educator	3111	48,608.00
At Risk Student	3112	4,125.70
Indian Education For All	3113	1,396.80
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	9,575.79
Data For Achievement	3116	1,337.40
State - Guaranteed Tax Base Aid	3120	117,367.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	285.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	456.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	202,630.73		
Over-BASE Levy	1110(c)	234,636.18		
District Tax Levy			1110	437,266.91
Total Estimated Revenues to Fund Adopted Budget			0004	1,020,631.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,257.50
Contingency	0006	1,525.75
Over-Schedule	0011	113,216.75
Fund Balance for Budget	TFS48	38,677.00
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	12,677.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,391.62
State - On-Schedule Transportation Reimbursement	3210	8,391.63
District Tax Levy	1110	100,539.75
District Mills	999	21.96
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	312,597.08

Budget Uses

Expenditure Budget	0002	312,597.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	269,181.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	269,181.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,416.08
District Mills	999	9.48
Total Estimated Revenues to Fund Adopted Budget	0004	312,597.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E-Multi-Purpose Vehicle (E-Bus)	2021	37,780.41	7,556.08	7,556.08	7,556.08
44 passenger big bus	2019	45,300.00	9,060.00	9,060.00	9,060.00
2017 Chevy Bluebird	2018	55,000.00	11,000.00	11,000.00	11,000.00
2014 Chevy Microbird	2014	53,000.00	63,600.00	10,600.00	10,600.00
2012 Chevy Express	2013	53,479.00	80,218.50	N/A	NA
2013 Chevy Express	2013	52,000.00	72,800.00	10,400.00	5,200.00
Total					43,416.08

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,461.00
Operating Reserve	0961	11,461.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,390.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,390.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110.00
District Mills	999	0.02
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,675.31

Budget Uses

Expenditure Budget	0002	10,675.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,908.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,908.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	767.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,675.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,780.00

Budget Uses

Expenditure Budget	0002	9,780.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,780.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,780.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-19268968

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-19268968

61 Building Reserve Fund

Adopted Budget		0001	147,855.00

Budget Uses

Expenditure Budget		0002	147,855.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	111,475.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	111,475.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,214.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,165.37	
District Tax Levy		1110	15,165.37
District Mills		999	3.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.31
Total Estimated Revenues to Fund Adopted Budget		0004	147,855.00

Budget Report
FY 2023

09 Custer

1238 S H Elem

Submit ID: 1238-69894458

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	1,716,760

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robert Martelle

(Signature) (Date)

Chairperson, School Trustees: Craig Dunnam

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
09 Custer
1238 S H Elem

Submit ID: 1238-69894458

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	10,232.59	0.00	N/A	0.00%	10,232.59	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	10,232.59	0.00			10,232.59	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

09 Custer

1238 S H Elem

Submit ID: 1238-69894458

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S H K-8 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	10,232.59

Budget Uses

Expenditure Budget	0002	10,232.59
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	10,232.59
Fund Balance for Budget	TFS48	10,232.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,232.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,232.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

1238 S H Elem

Submit ID: 1238-69894458

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

09 Custer

0189 S Y Elem

Submit ID: 0189-21924842

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	1,746,300

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Michelle Dauenhauer

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

09 Custer

0189 S Y Elem

Submit ID: 0189-21924842

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	93,499.64	10,000.00	10%	10.70%	1,004.94	66,451.71	26,042.99	14.91
10 Transportation	359.70	50.00	20%	13.90%	231.82	127.88	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,650.00	1,000.00	20%	13.07%	596.63	7,053.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	389.61	0.00	N/A	0.00%	298.33	91.28	0.00	0.00
29 Flexibility	7,368.11	0.00	N/A	0.00%	7,368.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	109,267.06	11,050.00			9,499.83	73,724.24	26,042.99	14.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

09 Custer

0189 S Y Elem

Submit ID: 0189-21924842

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S Y K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,898.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	209.52
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	200.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,372.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	457.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	817.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	91,027.03
C.	Maximum Budget Limit	(II-C)	113,359.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	91,027.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,499.64
H.	Maximum Budget Limit	(II-H)	116,475.77
I.	Highest Budget Without a Vote	(II-I)	93,499.64
J.	Highest Budget	(II-J)	116,475.77
K.	Highest Voted Amount	(II-K)	22,976.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	93,499.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,004.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,004.94	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,004.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		93,499.64
1.	BASE Budget Limit	(V-A1)	93,499.64	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,898.13
1.	Direct State Aid Paid By State	(V-B1)	48,898.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		209.52
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		200.61
H.	Special Education Allowable Cost Payment	(V-H)		1,372.23
I.	Remaining Fund Balance Available	(V-I)		1,004.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		108.42
1.	Actual Non-Levy Revenue	(V-J1)	108.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		9.33
L.	BASE Levy Requirements	(V-L)		38,224.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	12,181.47	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,042.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,499.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	93,499.64

Budget Uses

Expenditure Budget	0002	93,499.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,004.94
Direct State Aid	3110	48,898.13
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	209.52
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,372.23
Data For Achievement	3116	200.61
State - Guaranteed Tax Base Aid	3120	12,181.47

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	85.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	23.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	9.33
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,042.99		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	26,042.99
Total Estimated Revenues to Fund Adopted Budget			0004	93,499.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	359.70

Budget Uses

Expenditure Budget	0002	359.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259.70
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	281.82
Operating Reserve	0961	50.00
Unreserved Fund Balance Reappropriated	0970	231.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	127.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	359.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,650.00

Budget Uses

Expenditure Budget	0002	7,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,596.63
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	596.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,053.37
Total Estimated Revenues to Fund Adopted Budget	0004	7,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	389.61

Budget Uses

Expenditure Budget	0002	389.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	298.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	298.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	389.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
09 Custer
0189 S Y Elem

Submit ID: 0189-21924842

29 Flexibility Fund

Adopted Budget	0001	7,368.11

Budget Uses

Expenditure Budget	0002	7,368.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,368.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,368.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,368.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

36 Phillips

1203 Saco Elem

Submit ID: 1203-69671074

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 39	N/A	4,091,566

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 36 Phillips	38	N/A	3,372,797
Non-located - 53 Valley	1	N/A	718,769

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

36 Phillips

1203 Saco Elem

Submit ID: 1203-69671074

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	566,292.29	57,199.79	10%	10.10%	58,111.74	233,807.74	274,372.81	67.06
10 Transportation	120,000.00	20,400.00	20%	17.00%	7,647.89	79,014.74	33,337.37	8.15
11 Bus Depreciation Reserve	133,393.29	0.00	N/A	0.00%	120,893.29	10,000.00	2,500.00	0.61
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	20,000.00	20%	18.18%	15,721.13	94,278.87		
17 Adult Education	40,736.79	0.00	35%	0.00%	40,736.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,010.98	0.00	N/A	0.00%	32,649.25	361.73	0.00	0.00
29 Flexibility	522,945.53	0.00	N/A	0.00%	522,945.53	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,526,378.88	97,599.79			798,705.62	417,463.08	310,210.18	75.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

36 Phillips

1203 Saco Elem

Submit ID: 1203-69671074

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SACO K-6	29 *
M1	SACO 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	186,112.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,050.61
D.	At Risk Student	(I-D)	3,275.93
E.	Indian Education For All	(I-E)	907.92
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	869.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,946.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,981.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	693.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	38
B.	BASE Budget Limit	(II-B)	361,255.62
C.	Maximum Budget Limit	(II-C)	448,084.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,472.49
E.	Adopted Budget	(II-E)	557,728.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	370,537.06
H.	Maximum Budget Limit	(II-H)	456,583.63
I.	Highest Budget Without a Vote	(II-I)	566,292.29
J.	Highest Budget	(II-J)	566,292.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	566,292.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		56,629.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		570.56
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	570.56	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		58,111.74
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	585.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	57,526.74	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		115,311.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		566,292.29
	1. BASE Budget Limit	(V-A1)	370,537.06	
	2. Over-BASE Budget	(V-A2)	195,755.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		186,112.16
	1. Direct State Aid Paid By State	(V-B1)	186,112.16	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,050.61
D.	At Risk Student	(V-D)		3,275.93
E.	Indian Education For All	(V-E)		907.92
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		869.31
H.	Special Education Allowable Cost Payment	(V-H)		5,946.33
I.	Remaining Fund Balance Available	(V-I)		57,526.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		92,619.06
	1. State - Guaranteed Tax Base Aid	(V-L1)	13,416.48	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	79,202.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		370,537.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		585.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	585.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,170.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,755.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.70
1.	District Property Tax Levy Mills	(V-U1)	47.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	566,292.29

Budget Uses

Expenditure Budget	0002	566,292.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	58,111.74
Direct State Aid	3110	186,112.16
Quality Educator	3111	23,050.61
At Risk Student	3112	3,275.93
Indian Education For All	3113	907.92
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	5,946.33
Data For Achievement	3116	869.31
State - Guaranteed Tax Base Aid	3120	13,416.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	79,202.58	
Over-BASE Levy	1110(c)	195,170.23	
District Tax Levy		1110	274,372.81
Total Estimated Revenues to Fund Adopted Budget		0004	566,292.29
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,649.76
Contingency	0006	5,364.98
Over-Schedule	0011	60,985.26
Fund Balance for Budget	TFS48	28,047.89
Operating Reserve	0961	20,400.00
Unreserved Fund Balance Reappropriated	0970	7,647.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,507.37
State - On-Schedule Transportation Reimbursement	3210	29,507.37
District Tax Levy	1110	33,337.37
District Mills	999	8.15
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

1203 Saco Elem

Submit ID: 1203-69671074

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	133,393.29

Budget Uses

Expenditure Budget	0002	133,393.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,893.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,893.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	2,500.00
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	133,393.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC CE Bus	2021	95,681.16	0.00	19,136.23	2,500.00
2019 IC CE BUS	2019	67,401.60	0.00	13,480.32	2,500.00
2017 IC CE Bus	2017	87,045.43	0.00	17,409.09	2,500.00
2013 Ic Corporation 3000 Model	2012	90,174.96	0.00	18,034.99	2,500.00
International CE	2010	83,670.58	0.00	16,734.12	2,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,721.13
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	15,721.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,278.87
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,736.79

Budget Uses

Expenditure Budget	0002	40,736.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,736.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,736.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,736.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,010.98

Budget Uses

Expenditure Budget	0002	33,010.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,649.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,649.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	361.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,010.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	522,945.53

Budget Uses

Expenditure Budget	0002	522,945.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	522,945.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	522,945.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	522,945.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

1203 Saco Elem

Submit ID: 1203-69671074

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

36 Phillips

0657 Saco H S

Submit ID: 0657-78199415

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	16	3,372,797

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

36 Phillips

0657 Saco H S

Submit ID: 0657-78199415

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	540,387.63	54,484.50	10%	10.08%	39,752.90	318,389.07	182,245.66	54.02
10 Transportation	95,000.00	19,000.00	20%	20.00%	28,721.04	47,666.58	18,612.38	5.52
11 Bus Depreciation Reserve	159,516.75	0.00	N/A	0.00%	144,516.75	15,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	21,453.57	78,546.43		
17 Adult Education	13,982.83	0.00	35%	0.00%	13,982.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,086.45	0.00	N/A	0.00%	35,696.40	390.05	0.00	0.00
29 Flexibility	707,585.22	0.00	N/A	0.00%	707,585.22	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,652,558.88	93,484.50			991,708.71	459,992.13	200,858.04	59.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

36 Phillips

0657 Saco H S

Submit ID: 0657-78199415

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SACO HS 9-12 16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	204,072.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,106.67
D.	At Risk Student	(I-D)	1,090.34
E.	Indian Education For All	(I-E)	372.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	356.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,190.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	813.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,871.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	395,408.03
C.	Maximum Budget Limit	(II-C)	493,651.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	140,381.31
E.	Adopted Budget	(II-E)	535,789.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	399,547.68
H.	Maximum Budget Limit	(II-H)	498,657.25
I.	Highest Budget Without a Vote	(II-I)	540,387.63
J.	Highest Budget	(II-J)	540,387.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	540,387.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,038.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		445.74
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	445.74	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,752.90
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	463.79	
	2. Remaining Fund Balance Available (970b)	(III-D2)	39,289.11	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,237.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		540,387.63
	1. BASE Budget Limit	(V-A1)	399,547.68	
	2. Over-BASE Budget	(V-A2)	140,839.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		204,072.04
	1. Direct State Aid Paid By State	(V-B1)	204,072.04	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,106.67
D.	At Risk Student	(V-D)		1,090.34
E.	Indian Education For All	(V-E)		372.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		356.64
H.	Special Education Allowable Cost Payment	(V-H)		12,190.50
I.	Remaining Fund Balance Available	(V-I)		39,289.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		127,069.90
	1. State - Guaranteed Tax Base Aid	(V-L1)	85,200.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,869.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		399,547.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		463.79
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	463.79	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		140,376.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		140,839.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.40
U.	Over-BASE Mills	(V-U)		41.62
1.	District Property Tax Levy Mills	(V-U1)	41.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	540,387.63

Budget Uses

Expenditure Budget	0002	540,387.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,752.90
Direct State Aid	3110	204,072.04
Quality Educator	3111	15,106.67
At Risk Student	3112	1,090.34
Indian Education For All	3113	372.48
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	12,190.50
Data For Achievement	3116	356.64
State - Guaranteed Tax Base Aid	3120	85,200.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,869.50		
Over-BASE Levy	1110(c)	140,376.16		
District Tax Levy			1110	182,245.66
Total Estimated Revenues to Fund Adopted Budget			0004	540,387.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,878.71
Contingency	0006	1,787.87
Over-Schedule	0011	75,333.42
Fund Balance for Budget	TFS48	47,721.04
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	28,721.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	28,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,833.29
State - On-Schedule Transportation Reimbursement	3210	9,833.29
District Tax Levy	1110	18,612.38
District Mills	999	5.52
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	159,516.75

Budget Uses

Expenditure Budget	0002	159,516.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,516.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,516.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	159,516.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE BUS	2019	22,467.20	0.00	4,493.44	2,500.00
2017 IC CE Bus	2017	29,015.14	0.00	5,803.03	2,500.00
2013 Ic Corporation 3000 Model	2012	90,174.96	0.00	18,034.99	2,500.00
2010 International	2010	86,853.00	0.00	17,370.60	2,500.00
International CE	2010	83,670.58	0.00	16,734.12	2,500.00
Total					12,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

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Submit ID: 0657-78199415

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,453.57
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	21,453.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	78,546.43
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,982.83

Budget Uses

Expenditure Budget	0002	13,982.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,982.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,982.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,982.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,086.45

Budget Uses

Expenditure Budget	0002	36,086.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,696.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,696.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	390.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,086.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	707,585.22

Budget Uses

Expenditure Budget	0002	707,585.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	707,585.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	707,585.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	707,585.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

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Submit ID: 0657-78199415

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

17 Garfield

Submit ID: 0392-44199059

0392 Sand Springs Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	1,014,608

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittany Murnion

(Signature) (Date)

Chairperson, School Trustees: Dean Dutton

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
17 Garfield
0392 Sand Springs Elem

Submit ID: 0392-44199059

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	75,444.85	10,040.25	10%	13.31%	10,402.58	45,922.70	19,119.57	18.84
10 Transportation	1,668.88	0.00	20%	0.00%	1,668.88	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,250.00	1,000.00	20%	13.79%	436.36	6,813.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	359.48	0.00	N/A	0.00%	285.83	73.65	0.00	0.00
29 Flexibility	3.75	0.00	N/A	0.00%	3.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	84,726.96	11,040.25			12,797.40	52,809.99	19,119.57	18.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

17 Garfield

Submit ID: 0392-44199059

0392 Sand Springs Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SAND SPRINGS K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	1,607.82
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,140.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	68,025.08
C.	Maximum Budget Limit	(II-C)	83,987.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	68,025.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	75,444.85
H.	Maximum Budget Limit	(II-H)	93,391.25
I.	Highest Budget Without a Vote	(II-I)	75,444.85
J.	Highest Budget	(II-J)	93,391.25
K.	Highest Voted Amount	(II-K)	17,946.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	75,444.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			10,000.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			40.25
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	40.25		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			10,402.58
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	10,402.58		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			20,442.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			75,444.85
	1. BASE Budget Limit	(V-A1)	75,444.85		
	2. Over-BASE Budget	(V-A2)	0.00		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			38,240.40
	1. Direct State Aid Paid By State	(V-B1)	38,240.40		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			3,472.00
D.	At Risk Student	(V-D)			1,607.82
E.	Indian Education For All	(V-E)			116.40
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			111.45
H.	Special Education Allowable Cost Payment	(V-H)			1,140.24
I.	Remaining Fund Balance Available	(V-I)			10,402.58
J.	Non-Levy Revenue and Funding Sources	(V-J)			1,234.39
	1. Actual Non-Levy Revenue	(V-J1)	1,234.39		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			19,119.57
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,119.57		
M.	**Subtotal of BASE Budget Revenue	(V-M)			75,444.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	75,444.85

Budget Uses

Expenditure Budget	0002	75,444.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,402.58
Direct State Aid	3110	38,240.40
Quality Educator	3111	3,472.00
At Risk Student	3112	1,607.82
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,140.24
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	104.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,130.09
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,119.57		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	19,119.57
Total Estimated Revenues to Fund Adopted Budget			0004	75,444.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,668.88

Budget Uses

Expenditure Budget	0002	1,668.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,668.88
Fund Balance for Budget	TFS48	1,668.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,668.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,668.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Garfield
0392 Sand Springs Elem

Submit ID: 0392-44199059

14 Retirement Fund

Adopted Budget	0001	7,250.00

Budget Uses

Expenditure Budget	0002	7,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,436.36
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	436.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,813.64
Total Estimated Revenues to Fund Adopted Budget	0004	7,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	359.48

Budget Uses

Expenditure Budget	0002	359.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	285.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	285.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	73.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	359.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.75

Budget Uses

Expenditure Budget	0002	3.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
17 Garfield

Submit ID: 0392-44199059

0392 Sand Springs Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

42 Richland

0747 Savage Elem

Submit ID: 0747-98261820

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	91	N/A	2,192,201

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 42 Richland	90	N/A	1,990,305
Non-located - 11 Dawson	1	N/A	201,896

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0747 Savage Elem

Submit ID: 0747-98261820

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	832,258.16	52,052.76	10%	6.25%	0.00	601,879.49	230,378.67	105.11
10 Transportation	70,000.00	14,000.00	20%	20.00%	19,810.74	19,317.01	30,872.25	14.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		3,318.12	0.00	0.00	0.00
14 Retirement	110,000.00	19,117.34	20%	17.38%	0.00	110,000.00		
17 Adult Education	10,768.05	0.00	35%	0.00%	10,768.05	59.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,489.49	0.00	N/A	0.00%	12,437.37	652.12	14,400.00	6.57
29 Flexibility	22,524.45	0.00	N/A	0.00%	10,524.45	12,000.00	0.00	0.00
61 Building Reserve	183,801.72	0.00	N/A	0.00%	157,582.72	20,390.68	5,828.32	2.66
Total of All Funds	1,256,841.87	85,170.10			214,441.45	764,298.30	281,479.24	128.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0747 Savage Elem

Submit ID: 0747-98261820

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SAVAGE K-6	71
M1	SAVAGE 7-8	20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	331,948.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,990.18
D.	At Risk Student	(I-D)	2,357.83
E.	Indian Education For All	(I-E)	2,118.48
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	2,028.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,874.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,624.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,731.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	94
B.	BASE Budget Limit	(II-B)	661,263.88
C.	Maximum Budget Limit	(II-C)	821,715.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,451.45
E.	Adopted Budget	(II-E)	821,715.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	668,005.61
H.	Maximum Budget Limit	(II-H)	827,628.04
I.	Highest Budget Without a Vote	(II-I)	828,457.24
J.	Highest Budget	(II-J)	832,258.16
K.	Highest Voted Amount	(II-K)	3,800.92
L.	Amount Approved on Ballot by Voters	(II-L)	3,800.92
M.	Adopted Budget	(II-M)	832,258.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,052.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,052.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		832,258.16
1.	BASE Budget Limit	(V-A1)	668,005.61	
2.	Over-BASE Budget	(V-A2)	164,252.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		331,948.46
1.	Direct State Aid Paid By State	(V-B1)	331,948.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,990.18
D.	At Risk Student	(V-D)		2,357.83
E.	Indian Education For All	(V-E)		2,118.48
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		2,028.39
H.	Special Education Allowable Cost Payment	(V-H)		13,874.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		274.80
1.	Actual Non-Levy Revenue	(V-J1)	274.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		269,267.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	203,141.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	66,126.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		668,005.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		164,252.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		164,252.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		74.93
1.	District Property Tax Levy Mills	(V-U1)	74.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	832,258.16

Budget Uses

Expenditure Budget	0002	832,258.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	331,948.46
Quality Educator	3111	44,990.18
At Risk Student	3112	2,357.83
Indian Education For All	3113	2,118.48
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	13,874.77
Data For Achievement	3116	2,028.39
State - Guaranteed Tax Base Aid	3120	203,141.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	274.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	66,126.12		
Over-BASE Levy	1110(c)	164,252.55		
District Tax Levy			1110	230,378.67
Total Estimated Revenues to Fund Adopted Budget			0004	832,258.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,560.92
Contingency	0006	1,756.09
Over-Schedule	0011	50,682.99
Fund Balance for Budget	TFS48	33,810.74
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	19,810.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,658.50
State - On-Schedule Transportation Reimbursement	3210	9,658.51
District Tax Levy	1110	30,872.25
District Mills	999	14.08
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,318.12
Unreserved Fund Balance Reappropriated	0970	3,318.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,318.12

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,117.34
Operating Reserve	0961	19,117.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,768.05

Budget Uses

Expenditure Budget	0002	10,768.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,768.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,768.05

Estimated Funding Sources

Coal Gross Proceeds	1123	59.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,768.05
Estimated Revenues Exceeding Adopted Budget	0004a	59.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,489.49

Budget Uses

Expenditure Budget	0002	27,489.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,437.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,437.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	652.12
District Tax Levy	1110	14,400.00
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	27,489.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,524.45

Budget Uses

Expenditure Budget	0002	22,524.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,524.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,524.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	12,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,524.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0747 Savage Elem

Submit ID: 0747-98261820

61 Building Reserve Fund

Adopted Budget		0001	183,801.72

Budget Uses

Expenditure Budget		0002	183,801.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	157,582.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	157,582.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	879.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,511.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,828.32	
District Tax Levy		1110	5,828.32
District Mills		999	2.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.66
Total Estimated Revenues to Fund Adopted Budget		0004	183,801.72

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	29	3,607,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	682,100.38	38,086.48	10%	5.58%	0.00	426,123.98	255,976.40	70.94
10 Transportation	57,127.65	11,244.25	20%	19.68%	0.00	13,988.18	43,139.47	11.96
11 Bus Depreciation Reserve	4,854.02	0.00	N/A	0.00%	4,854.02	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	20,234.66	79,765.34		
17 Adult Education	13,469.04	650.00	35%	4.83%	12,819.04	0.00	650.00	0.18
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,862.11	0.00	N/A	0.00%	785.50	476.61	33,600.00	9.31
29 Flexibility	958,763.65	0.00	N/A	0.00%	258,763.65	700,000.00	0.00	0.00
61 Building Reserve	241,679.90	0.00	N/A	0.00%	223,261.90	14,173.89	4,244.11	1.18
Total of All Funds	2,092,856.75	69,980.73			520,718.77	1,234,528.00	337,609.98	93.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SAVAGE HS 9-12 29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,369.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,460.11
D.	At Risk Student	(I-D)	1,054.79
E.	Indian Education For All	(I-E)	675.12
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	646.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,547.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,473.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,036.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	449,256.79
C.	Maximum Budget Limit	(II-C)	556,526.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	211,568.81
E.	Adopted Budget	(II-E)	660,825.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	488,217.47
H.	Maximum Budget Limit	(II-H)	605,957.53
I.	Highest Budget Without a Vote	(II-I)	682,100.38
J.	Highest Budget	(II-J)	682,100.38
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	682,100.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		38,086.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		38,086.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		682,100.38
1.	BASE Budget Limit	(V-A1)	488,217.47	
2.	Over-BASE Budget	(V-A2)	193,882.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,369.29
1.	Direct State Aid Paid By State	(V-B1)	248,369.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,460.11
D.	At Risk Student	(V-D)		1,054.79
E.	Indian Education For All	(V-E)		675.12
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		646.41
H.	Special Education Allowable Cost Payment	(V-H)		9,547.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		235.40
1.	Actual Non-Levy Revenue	(V-J1)	235.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		200,312.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	138,219.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,093.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		488,217.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		193,882.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		193,882.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.20
U.	Over-BASE Mills	(V-U)		53.74
1.	District Property Tax Levy Mills	(V-U1)	53.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	682,100.38

Budget Uses

Expenditure Budget	0002	682,100.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	248,369.29
Quality Educator	3111	26,460.11
At Risk Student	3112	1,054.79
Indian Education For All	3113	675.12
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	9,547.66
Data For Achievement	3116	646.41
State - Guaranteed Tax Base Aid	3120	138,219.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	235.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,093.49		
Over-BASE Levy	1110(c)	193,882.91		
District Tax Levy			1110	255,976.40
Total Estimated Revenues to Fund Adopted Budget			0004	682,100.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	57,127.65

Budget Uses

Expenditure Budget	0002	57,127.65
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,716.53
Contingency	0006	1,271.65
Over-Schedule	0011	43,139.47
Fund Balance for Budget	TFS48	11,244.25
Operating Reserve	0961	11,244.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,994.09
State - On-Schedule Transportation Reimbursement	3210	6,994.09
District Tax Levy	1110	43,139.47
District Mills	999	11.96
Total Estimated Revenues to Fund Adopted Budget	0004	57,127.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	4,854.02

Budget Uses

Expenditure Budget	0002	4,854.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,854.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,854.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,854.02

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,234.66
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	20,234.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	79,765.34
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,469.04

Budget Uses

Expenditure Budget	0002	13,469.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,469.04
Operating Reserve	0961	650.00
Unreserved Fund Balance Reappropriated	0970	12,819.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	650.00
District Mills	999	0.18
Total Estimated Revenues to Fund Adopted Budget	0004	13,469.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,862.11

Budget Uses

Expenditure Budget	0002	34,862.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	785.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	785.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	476.61
District Tax Levy	1110	33,600.00
District Mills	999	9.31
Total Estimated Revenues to Fund Adopted Budget	0004	34,862.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

29 Flexibility Fund

Adopted Budget	0001	958,763.65

Budget Uses

Expenditure Budget	0002	958,763.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	258,763.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	258,763.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	700,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	958,763.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0748 Savage H S

Submit ID: 0748-13922144

61 Building Reserve Fund

Adopted Budget		0001	241,679.90

Budget Uses

Expenditure Budget		0002	241,679.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	223,261.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	223,261.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	448.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,725.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,244.11	
District Tax Levy		1110	4,244.11
District Mills		999	1.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.18
Total Estimated Revenues to Fund Adopted Budget		0004	241,679.90

Budget Report
FY 2023

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-51994412

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	209	*	89	6,787,318

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Colleen Drury

(Signature) (Date)

Chairperson, School Trustees: Jesse Cole

(Signature) (Date)

County Superintendent: Joan Bjarko

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,731,909.30	273,190.93	10%	10.00%	2,259.86	1,880,993.36	848,656.08	125.02
10 Transportation	377,465.24	36,151.61	20%	9.58%	0.00	184,338.79	193,126.45	28.45
11 Bus Depreciation Reserve	246,469.55	0.00	N/A	0.00%	106,243.35	0.00	140,226.20	20.66
13 Tuition	18,928.44		N/A		352.89	0.00	18,575.55	2.74
14 Retirement	404,770.35	60,715.56	20%	15.00%	56,849.28	347,921.07		
17 Adult Education	10,000.00	0.00	35%	0.00%	8,099.14	500.00	1,400.86	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,531.34	0.00	N/A	0.00%	60,395.96	2,135.38	25,000.00	3.68
29 Flexibility	45,672.20	0.00	N/A	0.00%	45,672.20	0.00	0.00	0.00
61 Building Reserve	252,158.86	0.00	N/A	0.00%	94,194.06	32,964.80	125,000.00	18.41
Total of All Funds	4,174,905.28	370,058.10			374,066.74	2,448,853.40	1,351,985.14	199.17

50 Debt Service **Tax Jurisdiction**								
Daniels Jurisdiction	152,800.00	0.00	20-9-438	0.00%	8,197.43	0.00	144,602.57	21.30

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEY K-6	165
M1	SCOBEY 7-8	44
H1	SCOBEY HS 9-12	89 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,115,529.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,648.00
D.	At Risk Student	(I-D)	4,732.36
E.	Indian Education For All	(I-E)	6,937.44
F.	American Indian Achievement Gap	(I-F)	7,099.00
G.	Data For Achievement	(I-G)	6,642.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,582.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,093.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,033.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,323.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	294
B.	BASE Budget Limit	(II-B)	2,125,179.04
C.	Maximum Budget Limit	(II-C)	2,651,752.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	525,362.70
E.	Adopted Budget	(II-E)	2,650,541.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,187,385.41
H.	Maximum Budget Limit	(II-H)	2,731,909.30
I.	Highest Budget Without a Vote	(II-I)	2,712,748.11
J.	Highest Budget	(II-J)	2,731,909.30
K.	Highest Voted Amount	(II-K)	19,161.19
L.	Amount Approved on Ballot by Voters	(II-L)	19,161.19
M.	Adopted Budget	(II-M)	2,731,909.30

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		273,190.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,259.86
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,259.86	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		275,450.79

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	42,412.72	18,169.55	60,582.27
B.	Special Education RSBG to Coop	10,621.38	4,472.16	15,093.54
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	21,213.64	9,056.68	30,270.32

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,316,447.00	677,468.00	1,993,915.00
		1,483,671.00	1,011,921.00	2,495,592.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	523,735.86	357,208.11	880,943.98
H.	Special Education in BASE@40%	21,213.64	9,056.68	30,270.32
I.	Subsidized BASE Amount	544,949.50	366,264.79	911,214.30
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,731,909.30
1.	BASE Budget Limit	(V-A1)	2,187,385.41	
2.	Over-BASE Budget	(V-A2)	544,523.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,115,529.63
1.	Direct State Aid Paid By State	(V-B1)	1,115,529.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,648.00
D.	At Risk Student	(V-D)		4,732.36
E.	Indian Education For All	(V-E)		6,937.44
F.	American Indian Achievement Gap	(V-F)		7,099.00
G.	Data For Achievement	(V-G)		6,642.42

H.	Special Education Allowable Cost Payment	(V-H)		60,582.27
I.	Remaining Fund Balance Available	(V-I)		2,259.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		75,723.87
1.	Actual Non-Levy Revenue	(V-J1)	723.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	75,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		833,230.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	529,098.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	304,132.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,187,385.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		544,523.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		544,523.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.72
T.	BASE Mills - High School	(V-T)		15.07
U.	Over-BASE Mills	(V-U)		80.23
1.	District Property Tax Levy Mills	(V-U1)	80.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-51994412

01 General Fund

Adopted Budget	0001	2,731,909.30

Budget Uses

Expenditure Budget	0002	2,731,909.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,259.86
Direct State Aid	3110	1,115,529.63
Quality Educator	3111	74,648.00
At Risk Student	3112	4,732.36
Indian Education For All	3113	6,937.44
American Indian Achievement Gap	3114	7,099.00
State Special Education Allowable Cost Payment to Districts	3115	60,582.27
Data For Achievement	3116	6,642.42
State - Guaranteed Tax Base Aid	3120	529,098.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	723.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	75,000.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	304,132.19		
Over-BASE Levy	1110(c)	544,523.89		
District Tax Levy			1110	848,656.08
Total Estimated Revenues to Fund Adopted Budget			0004	2,731,909.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	377,465.24

Budget Uses

Expenditure Budget	0002	377,465.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	167,580.72
Contingency	0006	16,758.07
Over-Schedule	0011	193,126.45
Fund Balance for Budget	TFS48	36,151.61
Operating Reserve	0961	36,151.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	92,169.39
State - On-Schedule Transportation Reimbursement	3210	92,169.40
District Tax Levy	1110	193,126.45
District Mills	999	28.45
Total Estimated Revenues to Fund Adopted Budget	0004	377,465.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	246,469.55

Budget Uses

Expenditure Budget	0002	246,469.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,243.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,243.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	140,226.20
District Mills	999	20.66
Total Estimated Revenues to Fund Adopted Budget	0004	246,469.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Ford FE350	2022	40,000.00	0.00	8,000.00	8,000.00
2022 Thomas Minotour O51MS	2022	71,005.00	0.00	14,201.00	14,201.00
2007 MCI J4500 Activity	2018	275,000.00	35,000.00	55,000.00	55,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	18,960.00	6,480.00	6,480.00
2017 Thomas 051MS	2018	70,444.00	43,176.80	14,088.80	14,088.80
2016 International 54 pass IC	2016	95,000.00	91,800.00	19,000.00	19,000.00
2013 Chevrolet Bluebird Microbus	2015	35,900.00	41,900.00	7,180.00	7,180.00
2015 Thomas Minotour Bus	2015	63,647.00	75,258.80	12,729.40	12,729.40
2001 LTC 48 Passenger Cruiser	2013	34,000.00	51,000.00	N/A	NA
2012 Bluebird Vision	2011	82,000.00	119,453.00	16,400.00	3,547.00
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	87,389.00	N/A	0.00
Total					140,226.20

13 Tuition Fund

Adopted Budget	0001	18,928.44

Budget Uses

Expenditure Budget	0002	18,928.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	352.89
Unreserved Fund Balance Reappropriated	0970	352.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,575.55
District Mills	999	2.74
Total Estimated Revenues to Fund Adopted Budget	0004	18,928.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-51994412

14 Retirement Fund

Adopted Budget	0001	404,770.35

Budget Uses

Expenditure Budget	0002	404,770.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,564.84
Operating Reserve	0961	60,715.56
Unreserved Fund Balance Reappropriated	0970	56,849.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	347,921.07
Total Estimated Revenues to Fund Adopted Budget	0004	404,770.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,099.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,099.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,400.86
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,531.34

Budget Uses

Expenditure Budget	0002	87,531.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,395.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,395.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,135.38
District Tax Levy	1110	25,000.00
District Mills	999	3.68
Total Estimated Revenues to Fund Adopted Budget	0004	87,531.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-51994412

29 Flexibility Fund

Adopted Budget	0001	45,672.20

Budget Uses

Expenditure Budget	0002	45,672.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,672.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,672.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,672.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

50 Debt Service Fund

Daniels Jurisdiction

Taxable Value		6,787,318.00
Adopted Budget	0001	152,800.00

Budget Uses

Expenditure Budget	0002	150,800.00
Add To Fund Balance	0003	2,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,197.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,197.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	144,602.57
Jurisdiction Mills	999	21.30
Total Estimated Revenues to Fund Adopted Budget	0004	152,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	685,000.00	45,000.00	27,300.00	350.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	685,000.00	45,000.00	27,300.00	350.00
Total Bond Requirements							145,300.00

SIDs

Issue Type	Amount
Elementary	2,750.00
High School	2,750.00
Total SID Requirements	5,500.00

Total Debt Service Requirements	0002	150,800.00

Budget Report
FY 2023

10 Daniels

Submit ID: 0194-51994412

0194 Scobey K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	252,158.86

Budget Uses

Expenditure Budget		0002	252,158.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	94,194.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	94,194.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,964.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	125,000.00
District Mills		999	18.41
Building Reserve Voted Mills		0134	14.73
Building Reserve Permissive Mills		0135	3.68
Total Estimated Revenues to Fund Adopted Budget		0004	252,158.86

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	500,000.00	5	612	200,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2023

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-14820109

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	187	N/A	10,015,627

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Kyle Marx

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

Submit ID: 0597-14820109

0597 Seeley Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,602,907.18	139,286.24	10%	8.69%	0.00	939,604.69	663,302.49	66.22
10 Transportation	105,000.00	21,000.00	20%	20.00%	12,649.29	33,199.85	59,150.86	5.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	25,008.32		N/A		2,227.73	0.00	22,780.59	2.27
14 Retirement	185,000.00	37,000.00	20%	20.00%	4,978.45	180,021.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,811.59	0.00	N/A	0.00%	6,217.02	1,245.57	18,349.00	1.83
29 Flexibility	8,347.76	0.00	N/A	0.00%	8,347.76	0.00	0.00	0.00
61 Building Reserve	124,744.17	0.00	N/A	0.00%	91,044.17	8,678.96	25,021.04	2.50
Total of All Funds	2,076,819.02	197,286.24			125,464.42	1,162,750.62	788,603.98	78.73

50 Debt Service **Tax Jurisdiction**								
0597	0.00	503.90	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0597-14820109

0597 Seeley Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SEELEY LAKE K-6	144
M1	SEELEY LAKE 7-8	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	604,121.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,691.20
D.	At Risk Student	(I-D)	9,483.45
E.	Indian Education For All	(I-E)	4,353.36
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	4,168.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	84,999.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,503.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,297.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	170
B.	BASE Budget Limit	(II-B)	1,111,586.47
C.	Maximum Budget Limit	(II-C)	1,388,256.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,806.94
E.	Adopted Budget	(II-E)	1,442,393.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,275,905.03
H.	Maximum Budget Limit	(II-H)	1,602,907.18
I.	Highest Budget Without a Vote	(II-I)	1,602,907.18
J.	Highest Budget	(II-J)	1,602,907.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,602,907.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,286.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,286.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,602,907.18
1.	BASE Budget Limit	(V-A1)	1,275,905.03	
2.	Over-BASE Budget	(V-A2)	327,002.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		604,121.97
1.	Direct State Aid Paid By State	(V-B1)	604,121.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,691.20
D.	At Risk Student	(V-D)		9,483.45
E.	Indian Education For All	(V-E)		4,353.36
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		4,168.23
H.	Special Education Allowable Cost Payment	(V-H)		84,999.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		761.04
1.	Actual Non-Levy Revenue	(V-J1)	761.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		514,120.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	177,820.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	336,300.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,275,905.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,002.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,002.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.65
1.	District Property Tax Levy Mills	(V-U1)	32.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

Submit ID: 0597-14820109

0597 Seeley Lake Elem

01 General Fund

Adopted Budget	0001	1,602,907.18

Budget Uses

Expenditure Budget	0002	1,602,907.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	604,121.97
Quality Educator	3111	50,691.20
At Risk Student	3112	9,483.45
Indian Education For All	3113	4,353.36
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	84,999.15
Data For Achievement	3116	4,168.23
State - Guaranteed Tax Base Aid	3120	177,820.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	761.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	336,300.34		
Over-BASE Levy	1110(c)	327,002.15		
District Tax Levy			1110	663,302.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,602,907.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,181.68
Contingency	0006	3,018.17
Over-Schedule	0011	71,800.15
Fund Balance for Budget	TFS48	33,649.29
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	12,649.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,599.92
State - On-Schedule Transportation Reimbursement	3210	16,599.93
District Tax Levy	1110	59,150.86
District Mills	999	5.91
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	25,008.32

Budget Uses

Expenditure Budget	0002	25,008.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,227.73
Unreserved Fund Balance Reappropriated	0970	2,227.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,780.59
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	25,008.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0597-14820109

0597 Seeley Lake Elem

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,978.45
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	4,978.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,021.55
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,811.59

Budget Uses

Expenditure Budget	0002	25,811.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,217.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,217.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,245.57
District Tax Levy	1110	18,349.00
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	25,811.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-14820109

29 Flexibility Fund

Adopted Budget	0001	8,347.76

Budget Uses

Expenditure Budget	0002	8,347.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,347.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,347.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,347.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0597-14820109

0597 Seeley Lake Elem

50 Debt Service Fund

0597

Taxable Value		10,015,627.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	503.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	503.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0597-14820109

0597 Seeley Lake Elem

61 Building Reserve Fund

Adopted Budget		0001	124,744.17

Budget Uses

Expenditure Budget		0002	124,744.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	91,044.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	91,044.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,678.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,021.04	
District Tax Levy		1110	25,021.04
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	124,744.17

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	386	N/A	8,550,299

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Rikki James

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,023,556.33	433,877.14	10%	14.35%	0.00	2,138,229.15	885,327.18	103.54
10 Transportation	176,500.00	29,768.05	20%	16.87%	0.00	16,500.00	160,000.00	18.71
11 Bus Depreciation Reserve	79,395.59	0.00	N/A	0.00%	53,100.59	0.00	26,295.00	3.08
13 Tuition	50,000.00		N/A		0.00	0.00	50,000.00	5.85
14 Retirement	375,000.00	75,000.00	20%	20.00%	21,933.68	353,066.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,000.00	0.00	N/A	0.00%	0.00	2,362.53	47,637.47	5.57
29 Flexibility	13,028.76	0.00	N/A	0.00%	5,028.76	8,000.00	0.00	0.00
61 Building Reserve	87,601.28	0.00	N/A	0.00%	33,331.28	11,270.00	43,000.00	5.03
Total of All Funds	3,855,081.96	538,645.19			113,394.31	2,529,428.00	1,212,259.65	141.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

51 Toole

Submit ID: 0910-90131977

0910 Shelby Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHELBY K-6	288
E2	CAM ROSE K-8	18
M1	SHELBY 7-8	80

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,184,983.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,295.28
D.	At Risk Student	(I-D)	16,907.69
E.	Indian Education For All	(I-E)	8,986.08
F.	American Indian Achievement Gap	(I-F)	7,099.00
G.	Data For Achievement	(I-G)	8,603.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	102,539.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,616.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,001.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	357
B.	BASE Budget Limit	(II-B)	2,189,997.56
C.	Maximum Budget Limit	(II-C)	2,735,072.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	587,127.21
E.	Adopted Budget	(II-E)	2,777,124.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,420,068.95
H.	Maximum Budget Limit	(II-H)	3,023,556.33
I.	Highest Budget Without a Vote	(II-I)	3,023,556.33
J.	Highest Budget	(II-J)	3,023,556.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,023,556.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		302,355.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		131,521.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	131,521.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		433,877.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,023,556.33
1.	BASE Budget Limit	(V-A1)	2,420,068.95	
2.	Over-BASE Budget	(V-A2)	603,487.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,184,983.05
1.	Direct State Aid Paid By State	(V-B1)	1,184,983.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,295.28
D.	At Risk Student	(V-D)		16,907.69
E.	Indian Education For All	(V-E)		8,986.08
F.	American Indian Achievement Gap	(V-F)		7,099.00
G.	Data For Achievement	(V-G)		8,603.94
H.	Special Education Allowable Cost Payment	(V-H)		102,539.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,621.64
1.	Actual Non-Levy Revenue	(V-J1)	10,621.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		974,032.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	692,192.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	281,839.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,420,068.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		603,487.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		603,487.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.58
1.	District Property Tax Levy Mills	(V-U1)	70.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

01 General Fund

Adopted Budget	0001	3,023,556.33

Budget Uses

Expenditure Budget	0002	3,023,556.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,184,983.05
Quality Educator	3111	106,295.28
At Risk Student	3112	16,907.69
Indian Education For All	3113	8,986.08
American Indian Achievement Gap	3114	7,099.00
State Special Education Allowable Cost Payment to Districts	3115	102,539.51
Data For Achievement	3116	8,603.94
State - Guaranteed Tax Base Aid	3120	692,192.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,735.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,886.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	281,839.80		
Over-BASE Levy	1110(c)	603,487.38		
District Tax Levy			1110	885,327.18
Total Estimated Revenues to Fund Adopted Budget			0004	3,023,556.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	176,500.00

Budget Uses

Expenditure Budget	0002	176,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	29,768.05
Operating Reserve	0961	29,768.05
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	160,000.00
District Mills	999	18.71
Total Estimated Revenues to Fund Adopted Budget	0004	176,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	79,395.59

Budget Uses

Expenditure Budget	0002	79,395.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,100.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,100.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,295.00
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	79,395.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 1 TON BUS	2017	44,375.00	35,793.75	8,875.00	8,875.00
BLUEBIRD 4418	2013	43,750.00	55,225.00	8,750.00	8,750.00
2012 Route Bus 6071	2012	43,350.00	53,039.70	8,670.00	8,670.00
Bluebird7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					26,295.00

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	5.85
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,933.68
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	21,933.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	353,066.32
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

Submit ID: 0910-90131977

0910 Shelby Elem

28 Technology Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,362.53
District Tax Levy	1110	47,637.47
District Mills	999	5.57
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,028.76

Budget Uses

Expenditure Budget	0002	13,028.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,028.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,028.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	8,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,028.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0910 Shelby Elem

Submit ID: 0910-90131977

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

Submit ID: 0910-90131977

0910 Shelby Elem

61 Building Reserve Fund

Adopted Budget		0001	87,601.28

Budget Uses

Expenditure Budget		0002	87,601.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,331.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,331.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,270.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	43,000.00	
District Tax Levy		1110	43,000.00
District Mills		999	5.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.03
Total Estimated Revenues to Fund Adopted Budget		0004	87,601.28

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	119	11,899,008

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Rikki James

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,648,133.12	166,798.35	10%	10.12%	41,382.60	922,021.47	684,729.05	57.53
10 Transportation	154,000.00	30,800.00	20%	20.00%	11,378.01	16,500.00	126,121.99	10.60
11 Bus Depreciation Reserve	274,668.05	0.00	N/A	0.00%	163,376.05	0.00	111,292.00	9.35
13 Tuition	80,000.00		N/A		788.45	0.00	79,211.55	6.66
14 Retirement	240,000.00	26,116.89	20%	10.88%	0.00	240,000.00		
17 Adult Education	80,000.00	28,000.00	35%	35.00%	34,363.98	0.00	45,636.02	3.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,000.00	0.00	N/A	0.00%	0.00	1,119.16	46,880.84	3.94
29 Flexibility	46,519.96	0.00	N/A	0.00%	26,519.96	20,000.00	0.00	0.00
61 Building Reserve	78,440.94	0.00	N/A	0.00%	240.94	13,200.00	65,000.00	5.46
Total of All Funds	2,649,762.07	251,715.24			278,049.99	1,212,840.63	1,158,871.45	97.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

51 Toole

Submit ID: 0911-86165089

0911 Shelby H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHELBY HS 9-12 119 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	554,006.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,868.08
D.	At Risk Student	(I-D)	4,231.85
E.	Indian Education For All	(I-E)	2,770.32
F.	American Indian Achievement Gap	(I-F)	4,809.00
G.	Data For Achievement	(I-G)	2,652.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,153.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,895.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,647.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	120
B.	BASE Budget Limit	(II-B)	1,085,337.09
C.	Maximum Budget Limit	(II-C)	1,355,311.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	539,719.15
E.	Adopted Budget	(II-E)	1,625,056.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,146,415.82
H.	Maximum Budget Limit	(II-H)	1,433,922.82
I.	Highest Budget Without a Vote	(II-I)	1,648,133.12
J.	Highest Budget	(II-J)	1,648,133.12
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,648,133.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		164,813.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,985.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,985.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,382.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,382.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,180.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,648,133.12
1.	BASE Budget Limit	(V-A1)	1,146,415.82	
2.	Over-BASE Budget	(V-A2)	501,717.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		554,006.66
1.	Direct State Aid Paid By State	(V-B1)	554,006.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,868.08
D.	At Risk Student	(V-D)		4,231.85
E.	Indian Education For All	(V-E)		2,770.32
F.	American Indian Achievement Gap	(V-F)		4,809.00
G.	Data For Achievement	(V-G)		2,652.51
H.	Special Education Allowable Cost Payment	(V-H)		60,153.72
I.	Remaining Fund Balance Available	(V-I)		41,382.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,320.81
1.	Actual Non-Levy Revenue	(V-J1)	2,320.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		420,220.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	237,208.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	183,011.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,146,415.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		501,717.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		501,717.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.37
U.	Over-BASE Mills	(V-U)		42.16
1.	District Property Tax Levy Mills	(V-U1)	42.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

01 General Fund

Adopted Budget	0001	1,648,133.12

Budget Uses

Expenditure Budget	0002	1,648,133.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,382.60
Direct State Aid	3110	554,006.66
Quality Educator	3111	53,868.08
At Risk Student	3112	4,231.85
Indian Education For All	3113	2,770.32
American Indian Achievement Gap	3114	4,809.00
State Special Education Allowable Cost Payment to Districts	3115	60,153.72
Data For Achievement	3116	2,652.51
State - Guaranteed Tax Base Aid	3120	237,208.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	483.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,836.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	183,011.75		
Over-BASE Levy	1110(c)	501,717.30		
District Tax Levy			1110	684,729.05
Total Estimated Revenues to Fund Adopted Budget			0004	1,648,133.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	154,000.00

Budget Uses

Expenditure Budget	0002	154,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	137,500.00
Fund Balance for Budget	TFS48	42,178.01
Operating Reserve	0961	30,800.00
Unreserved Fund Balance Reappropriated	0970	11,378.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	126,121.99
District Mills	999	10.60
Total Estimated Revenues to Fund Adopted Budget	0004	154,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	274,668.05

Budget Uses

Expenditure Budget	0002	274,668.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,376.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,376.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	111,292.00
District Mills	999	9.35
Total Estimated Revenues to Fund Adopted Budget	0004	274,668.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 FREIGHTLINER ULTRA COACH	2020	254,985.00	40,000.00	50,997.00	50,997.00
2017 1 TON BUS	2017	44,375.00	33,125.00	8,875.00	8,875.00
BLUEBIRD 4418	2013	43,750.00	43,043.10	8,750.00	8,750.00
2012 BLUEBIRD ACT 7287	2012	170,000.00	77,370.61	34,000.00	34,000.00
2012 ROUTE BUS 6071	2012	43,350.00	49,380.61	8,670.00	8,670.00
Bluebird 7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193 BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					111,292.00

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	788.45
Unreserved Fund Balance Reappropriated	0970	788.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,211.55
District Mills	999	6.66
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,116.89
Operating Reserve	0961	26,116.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	240,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

17 Adult Education Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,363.98
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	34,363.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,636.02
District Mills	999	3.84
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,119.16
District Tax Levy	1110	46,880.84
District Mills	999	3.94
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

29 Flexibility Fund

Adopted Budget	0001	46,519.96

Budget Uses

Expenditure Budget	0002	46,519.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,519.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,519.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,519.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

51 Toole

0911 Shelby H S

Submit ID: 0911-86165089

61 Building Reserve Fund

Adopted Budget		0001	78,440.94

Budget Uses

Expenditure Budget		0002	78,440.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	240.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	240.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	65,000.00
District Mills		999	5.46
Building Reserve Voted Mills		0134	4.20
Building Reserve Permissive Mills		0135	1.26
Total Estimated Revenues to Fund Adopted Budget		0004	78,440.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/22/2010	1,000,000.00	20	612	600,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2023

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-47232909

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 563	N/A	7,014,626

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-47232909

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,522,674.15	353,736.47	10%	10.04%	516.68	3,145,984.50	376,172.97	53.60
10 Transportation	395,000.00	76,798.85	20%	19.44%	0.00	144,556.36	250,443.64	35.70
11 Bus Depreciation Reserve	466,194.08	0.00	N/A	0.00%	282,273.18	0.00	183,920.90	26.22
13 Tuition	190,000.00		N/A		57,532.58	0.00	132,467.42	18.88
14 Retirement	600,000.00	120,000.00	20%	20.00%	119,744.72	480,255.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	121,696.33	0.00	N/A	0.00%	69,648.97	3,491.05	48,556.31	6.92
29 Flexibility	9,841.37	0.00	N/A	0.00%	9,811.37	30.00	0.00	0.00
61 Building Reserve	215,077.49	0.00	N/A	0.00%	136,497.49	51,363.77	27,216.23	3.88
Total of All Funds	5,520,483.42	550,535.32			676,024.99	3,825,680.96	1,018,777.47	145.20

50 Debt Service Tax Jurisdiction								
37	586,950.00	0.00	20-9-438	0.00%	40,870.34	0.00	546,079.66	77.85

Budget Report
FY 2023

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-47232909

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHEPHERD K-6	428 *
M1	SHEPHERD 7-8	135 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,674,581.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,524.32
D.	At Risk Student	(I-D)	12,175.45
E.	Indian Education For All	(I-E)	13,106.64
F.	American Indian Achievement Gap	(I-F)	6,870.00
G.	Data For Achievement	(I-G)	12,549.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	100,367.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	27,696.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	38,979.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	578
B.	BASE Budget Limit	(II-B)	3,336,465.49
C.	Maximum Budget Limit	(II-C)	4,161,593.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,841.44
E.	Adopted Budget	(II-E)	3,503,306.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,355,832.71
H.	Maximum Budget Limit	(II-H)	4,181,924.70
I.	Highest Budget Without a Vote	(II-I)	3,522,674.15
J.	Highest Budget	(II-J)	4,181,924.70
K.	Highest Voted Amount	(II-K)	659,250.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,522,674.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		352,267.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,469.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,469.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		516.68
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	516.68	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		354,253.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,522,674.15
1.	BASE Budget Limit	(V-A1)	3,355,832.71	
2.	Over-BASE Budget	(V-A2)	166,841.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,674,581.75
1.	Direct State Aid Paid By State	(V-B1)	1,674,581.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,524.32
D.	At Risk Student	(V-D)		12,175.45
E.	Indian Education For All	(V-E)		13,106.64
F.	American Indian Achievement Gap	(V-F)		6,870.00
G.	Data For Achievement	(V-G)		12,549.27
H.	Special Education Allowable Cost Payment	(V-H)		100,367.11
I.	Remaining Fund Balance Available	(V-I)		516.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		705.64
1.	Actual Non-Levy Revenue	(V-J1)	705.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		750.54
L.	BASE Levy Requirements	(V-L)		1,371,685.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,162,353.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	209,331.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,355,832.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,841.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,841.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.78
1.	District Property Tax Levy Mills	(V-U1)	23.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-47232909

01 General Fund

Adopted Budget	0001	3,522,674.15

Budget Uses

Expenditure Budget	0002	3,522,674.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	516.68
Direct State Aid	3110	1,674,581.75
Quality Educator	3111	162,524.32
At Risk Student	3112	12,175.45
Indian Education For All	3113	13,106.64
American Indian Achievement Gap	3114	6,870.00
State Special Education Allowable Cost Payment to Districts	3115	100,367.11
Data For Achievement	3116	12,549.27
State - Guaranteed Tax Base Aid	3120	1,162,353.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	705.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	750.54
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	209,331.53		
Over-BASE Levy	1110(c)	166,841.44		
District Tax Levy			1110	376,172.97
Total Estimated Revenues to Fund Adopted Budget			0004	3,522,674.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	395,000.00

Budget Uses

Expenditure Budget	0002	395,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	131,414.87
Contingency	0006	13,141.49
Over-Schedule	0011	250,443.64
Fund Balance for Budget	TFS48	76,798.85
Operating Reserve	0961	76,798.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	72,278.18
State - On-Schedule Transportation Reimbursement	3210	72,278.18
District Tax Levy	1110	250,443.64
District Mills	999	35.70
Total Estimated Revenues to Fund Adopted Budget	0004	395,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	466,194.08

Budget Uses

Expenditure Budget	0002	466,194.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,273.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,273.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	183,920.90
District Mills	999	26.22
Total Estimated Revenues to Fund Adopted Budget	0004	466,194.08

Budget Report
FY 2023

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-47232909

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	0.00	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	0.00	11,698.20	11,698.20
D 2020 Thomas 83 passenger 58689	2020	55,000.00	22,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	21,000.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	26,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	26,000.00	13,000.00	13,000.00
A 2018 Thomas 84 passenger 9467	2018	54,500.00	43,600.00	10,900.00	10,900.00
B 2019 Thomas 83 passenger 6804	2018	66,942.00	53,553.60	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	48,964.00	12,241.00	12,241.00
Z 2018 Thomas 68 passenger 9609	2018	63,000.00	50,400.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	90,730.00	18,146.00	18,146.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	90,730.00	18,146.00	18,146.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	66,244.80	11,040.80	11,040.80
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	76,774.60	10,967.80	5,483.90
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	76,774.60	10,967.80	5,483.90
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	78,323.00	11,189.00	5,594.50
S 2014 Thomas 83 Passenger 73514	2014	57,040.50	85,560.75	N/A	NA
R 2014 Thomas Model C Bus	2013	52,903.50	79,355.25	N/A	NA
Q 2012 Thomas 83 Passenger 47941	2011	52,000.00	78,000.00	N/A	NA
Total					183,920.90

13 Tuition Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,532.58
Unreserved Fund Balance Reappropriated	0970	57,532.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	132,467.42
District Mills	999	18.88
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	239,744.72
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	119,744.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	480,255.28
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	121,696.33

Budget Uses

Expenditure Budget	0002	121,696.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,648.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,648.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	215.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,276.05
District Tax Levy	1110	48,556.31
District Mills	999	6.92
Total Estimated Revenues to Fund Adopted Budget	0004	121,696.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,841.37

Budget Uses

Expenditure Budget	0002	9,841.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,811.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,811.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	30.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,841.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		7,014,626.00
Adopted Budget	0001	586,950.00

Budget Uses

Expenditure Budget	0002	586,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,870.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,870.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	546,079.66
Jurisdiction Mills	999	77.85
Total Estimated Revenues to Fund Adopted Budget	0004	586,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	7,950,000.00	7,200,000.00	310,000.00	276,600.00	350.00
Total Bond Requirements							586,950.00
Total Debt Service Requirements						0002	586,950.00

Budget Report
FY 2023

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Submit ID: 0985-47232909

61 Building Reserve Fund

Adopted Budget		0001	215,077.49

Budget Uses

Expenditure Budget		0002	215,077.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	136,497.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	136,497.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,363.77
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,216.23	
District Tax Levy		1110	27,216.23
District Mills		999	3.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.88
Total Estimated Revenues to Fund Adopted Budget		0004	215,077.49

Budget Report
FY 2023

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-71138729

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	278	9,217,716

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-71138729

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,495,463.64	239,687.55	10%	9.60%	0.00	1,963,005.74	532,457.90	57.74
10 Transportation	350,000.00	57,653.84	20%	16.47%	0.00	42,099.05	307,900.95	33.40
11 Bus Depreciation Reserve	464,206.76	0.00	N/A	0.00%	280,285.86	0.00	183,920.90	19.95
13 Tuition	150,000.00		N/A		88,975.42	0.00	61,024.58	6.62
14 Retirement	500,000.00	100,000.00	20%	20.00%	187,940.59	312,059.41		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	4,822.93	0.00	20,177.07	2.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	116,264.85	0.00	N/A	0.00%	80,392.91	2,315.63	33,556.31	3.64
29 Flexibility	7,035.72	0.00	N/A	0.00%	7,014.02	21.70	0.00	0.00
61 Building Reserve	105,948.46	0.00	N/A	0.00%	61,908.46	32,058.91	11,981.09	1.30
Total of All Funds	4,213,919.43	406,091.39			711,340.19	2,351,560.44	1,151,018.80	124.84

50 Debt Service Tax Jurisdiction								
37	285,250.00	0.00	20-9-438	0.00%	25,767.31	0.00	259,482.69	28.15

Budget Report
FY 2023

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-71138729

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHEPHERD HS 9-12 278

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,089,541.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,070.88
D.	At Risk Student	(I-D)	4,480.98
E.	Indian Education For All	(I-E)	6,471.84
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	6,196.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,386.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,127.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	42,282.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	264
B.	BASE Budget Limit	(II-B)	1,980,619.49
C.	Maximum Budget Limit	(II-C)	2,468,395.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,311.01
E.	Adopted Budget	(II-E)	2,354,930.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,121,152.63
H.	Maximum Budget Limit	(II-H)	2,642,552.10
I.	Highest Budget Without a Vote	(II-I)	2,495,463.64
J.	Highest Budget	(II-J)	2,642,552.10
K.	Highest Voted Amount	(II-K)	147,088.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,495,463.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		239,687.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		239,687.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,495,463.64
1.	BASE Budget Limit	(V-A1)	2,121,152.63	
2.	Over-BASE Budget	(V-A2)	374,311.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,089,541.71
1.	Direct State Aid Paid By State	(V-B1)	1,089,541.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,070.88
D.	At Risk Student	(V-D)		4,480.98
E.	Indian Education For All	(V-E)		6,471.84
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		6,196.62
H.	Special Education Allowable Cost Payment	(V-H)		42,386.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		589.39
1.	Actual Non-Levy Revenue	(V-J1)	589.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		882,437.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	724,290.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	158,146.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,121,152.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,311.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,311.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.13
U.	Over-BASE Mills	(V-U)		40.61
1.	District Property Tax Levy Mills	(V-U1)	40.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-71138729

01 General Fund

Adopted Budget	0001	2,495,463.64

Budget Uses

Expenditure Budget	0002	2,495,463.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,089,541.71
Quality Educator	3111	86,070.88
At Risk Student	3112	4,480.98
Indian Education For All	3113	6,471.84
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	42,386.66
Data For Achievement	3116	6,196.62
State - Guaranteed Tax Base Aid	3120	724,290.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	589.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	158,146.89		
Over-BASE Levy	1110(c)	374,311.01		
District Tax Levy			1110	532,457.90
Total Estimated Revenues to Fund Adopted Budget			0004	2,495,463.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,271.86
Contingency	0006	3,827.19
Over-Schedule	0011	307,900.95
Fund Balance for Budget	TFS48	57,653.84
Operating Reserve	0961	57,653.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,049.52
State - On-Schedule Transportation Reimbursement	3210	21,049.53
District Tax Levy	1110	307,900.95
District Mills	999	33.40
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	464,206.76

Budget Uses

Expenditure Budget	0002	464,206.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,285.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,285.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	183,920.90
District Mills	999	19.95
Total Estimated Revenues to Fund Adopted Budget	0004	464,206.76

Budget Report
FY 2023

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-71138729

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	0.00	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	0.00	11,698.20	11,698.20
D 2020 Thomas 83 passenger 8689	2020	55,000.00	22,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	21,000.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	26,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	26,000.00	13,000.00	13,000.00
A 2018 Thomas 84 Passenger 9467	2018	54,500.00	43,600.00	10,900.00	10,900.00
B 2019 Thomas 83 Passenger 6804	2018	66,942.00	53,553.60	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	48,964.00	12,241.00	12,241.00
Z 2018 Thomas 68 Passenger 9609	2018	63,000.00	50,400.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	90,730.00	18,146.00	18,146.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	90,730.00	18,146.00	18,146.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	66,244.80	11,040.80	11,040.80
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	76,774.60	10,967.80	5,483.90
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	76,774.60	10,967.80	5,483.90
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	78,323.00	11,189.00	5,594.50
S 2014 Thomas 83 Passenger 43514	2014	57,040.50	85,560.75	N/A	NA
R 2014 Thomas 54 Passenger 3647	2013	52,903.50	79,355.25	N/A	NA
Q 2012 Thomas 83 Passenger 47941	2011	52,000.00	78,000.00	N/A	NA
Total					183,920.90

Budget Report
FY 2023

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13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,975.42
Unreserved Fund Balance Reappropriated	0970	88,975.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,024.58
District Mills	999	6.62
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	287,940.59
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	187,940.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	312,059.41
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,572.93
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	4,822.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,177.07
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	116,264.85

Budget Uses

Expenditure Budget	0002	116,264.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,392.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,392.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	244.91
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,070.72
District Tax Levy	1110	33,556.31
District Mills	999	3.64
Total Estimated Revenues to Fund Adopted Budget	0004	116,264.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	7,035.72

Budget Uses

Expenditure Budget	0002	7,035.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,014.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,014.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	21.70
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,035.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		9,217,716.00
Adopted Budget	0001	285,250.00

Budget Uses

Expenditure Budget	0002	285,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,767.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,767.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	259,482.69
Jurisdiction Mills	999	28.15
Total Estimated Revenues to Fund Adopted Budget	0004	285,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	12/19/2019	06/30/2040	3,950,000.00	3,535,000.00	165,000.00	119,900.00	350.00
Total Bond Requirements							285,250.00
Total Debt Service Requirements						0002	285,250.00

Budget Report
FY 2023

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0986 Shepherd H S

Submit ID: 0986-71138729

61 Building Reserve Fund

Adopted Budget		0001	105,948.46

Budget Uses

Expenditure Budget		0002	105,948.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	61,908.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	61,908.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,058.91
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,981.09	
District Tax Levy		1110	11,981.09
District Mills		999	1.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.30
Total Estimated Revenues to Fund Adopted Budget		0004	105,948.46

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	158	N/A	4,585,094

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,265,831.32	112,535.59	10%	8.89%	0.00	858,105.55	407,725.77	88.92
10 Transportation	137,640.00	27,528.00	20%	20.00%	23,126.98	29,043.45	85,469.57	18.64
11 Bus Depreciation Reserve	112,691.19	0.00	N/A	0.00%	112,691.19	0.00	0.00	0.00
13 Tuition	25,500.00		N/A		3,319.07	0.00	22,180.93	4.84
14 Retirement	190,000.00	28,386.24	20%	14.94%	0.00	190,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,716.92	0.00	N/A	0.00%	2,714.03	1,002.89	25,000.00	5.45
29 Flexibility	90,847.41	0.00	N/A	0.00%	90,847.41	0.00	0.00	0.00
61 Building Reserve	174,122.49	0.00	N/A	0.00%	125,042.49	16,580.00	32,500.00	7.09
Total of All Funds	2,025,349.33	168,449.83			357,741.17	1,094,731.89	572,876.27	124.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHERIDAN K-6	130
M1	SHERIDAN 7-8	28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	515,913.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,052.48
D.	At Risk Student	(I-D)	3,069.15
E.	Indian Education For All	(I-E)	3,678.24
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	3,521.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,119.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,794.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	128
B.	BASE Budget Limit	(II-B)	856,976.58
C.	Maximum Budget Limit	(II-C)	1,057,249.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,518.88
E.	Adopted Budget	(II-E)	1,095,495.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,027,312.44
H.	Maximum Budget Limit	(II-H)	1,269,388.38
I.	Highest Budget Without a Vote	(II-I)	1,265,831.32
J.	Highest Budget	(II-J)	1,269,388.38
K.	Highest Voted Amount	(II-K)	3,557.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,265,831.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,535.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		112,535.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,265,831.32
1.	BASE Budget Limit	(V-A1)	1,027,312.44	
2.	Over-BASE Budget	(V-A2)	238,518.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		515,913.99
1.	Direct State Aid Paid By State	(V-B1)	515,913.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,052.48
D.	At Risk Student	(V-D)		3,069.15
E.	Indian Education For All	(V-E)		3,678.24
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		3,521.82
H.	Special Education Allowable Cost Payment	(V-H)		32,119.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		364.45
1.	Actual Non-Levy Revenue	(V-J1)	364.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		419,905.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	250,698.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	169,206.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,027,312.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		238,518.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,518.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.02
1.	District Property Tax Levy Mills	(V-U1)	52.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

01 General Fund

Adopted Budget	0001	1,265,831.32

Budget Uses

Expenditure Budget	0002	1,265,831.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	515,913.99
Quality Educator	3111	48,052.48
At Risk Student	3112	3,069.15
Indian Education For All	3113	3,678.24
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	32,119.82
Data For Achievement	3116	3,521.82
State - Guaranteed Tax Base Aid	3120	250,698.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	364.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	169,206.89		
Over-BASE Levy	1110(c)	238,518.88		
District Tax Levy			1110	407,725.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,265,831.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	137,640.00

Budget Uses

Expenditure Budget	0002	137,640.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,403.14
Contingency	0006	2,640.31
Over-Schedule	0011	108,596.55
Fund Balance for Budget	TFS48	50,654.98
Operating Reserve	0961	27,528.00
Unreserved Fund Balance Reappropriated	0970	23,126.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,521.72
State - On-Schedule Transportation Reimbursement	3210	14,521.73
District Tax Levy	1110	85,469.57
District Mills	999	18.64
Total Estimated Revenues to Fund Adopted Budget	0004	137,640.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	112,691.19

Budget Uses

Expenditure Budget	0002	112,691.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	112,691.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,691.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,691.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 THOMAS -W3643	2019	97,210.00	19,442.00	19,442.00	0.00
4DRBUPWN8KB615519	2019	91,340.48	36,536.20	18,268.10	0.00
4DRBUAANXFB686845	2015	85,637.00	68,509.60	17,127.40	0.00
4DRBUAAP69B084305	2008	77,969.28	116,953.92	N/A	NA
4DRBRAAM44B964631	2005	51,500.00	77,250.00	N/A	NA
Total					0.00

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

13 Tuition Fund

Adopted Budget	0001	25,500.00

Budget Uses

Expenditure Budget	0002	25,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,319.07
Unreserved Fund Balance Reappropriated	0970	3,319.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,180.93
District Mills	999	4.84
Total Estimated Revenues to Fund Adopted Budget	0004	25,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,386.24
Operating Reserve	0961	28,386.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	190,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,716.92

Budget Uses

Expenditure Budget	0002	28,716.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,714.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,714.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,002.89
District Tax Levy	1110	25,000.00
District Mills	999	5.45
Total Estimated Revenues to Fund Adopted Budget	0004	28,716.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	90,847.41

Budget Uses

Expenditure Budget	0002	90,847.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,847.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,847.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,847.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

0537 Sheridan Elem

Submit ID: 0537-72349120

61 Building Reserve Fund

Adopted Budget		0001	174,122.49

Budget Uses

Expenditure Budget		0002	174,122.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,042.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,042.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,580.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	12,500.00	
District Tax Levy		1110	32,500.00
District Mills		999	7.09
Building Reserve Voted Mills		0134	4.36
Building Reserve Permissive Mills		0135	2.73
Total Estimated Revenues to Fund Adopted Budget		0004	174,122.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	100,000.00	5	612	80,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2023

28 Madison

0538 Sheridan H S

Submit ID: 0538-60193346

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	69	7,362,185

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

28 Madison

0538 Sheridan H S

Submit ID: 0538-60193346

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,000,448.91	91,957.00	10%	9.19%	0.00	626,449.80	373,999.11	50.79
10 Transportation	140,000.00	28,000.00	20%	20.00%	3,496.21	32,751.14	103,752.65	14.09
11 Bus Depreciation Reserve	248,483.06	0.00	N/A	0.00%	248,483.06	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	18,041.14	131,958.86		
17 Adult Education	13,776.34	0.00	35%	0.00%	14,166.34	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,801.95	0.00	N/A	0.00%	0.00	729.95	19,072.00	2.59
29 Flexibility	97,303.16	0.00	N/A	0.00%	97,303.16	0.00	0.00	0.00
61 Building Reserve	110,181.30	0.00	N/A	0.00%	67,591.30	13,990.00	28,600.00	3.89
Total of All Funds	1,779,994.72	149,957.00			449,081.21	805,879.75	525,423.76	71.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

28 Madison

0538 Sheridan H S

Submit ID: 0538-60193346

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHERIDAN HS 9-12 69

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	384,431.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,233.92
D.	At Risk Student	(I-D)	1,771.39
E.	Indian Education For All	(I-E)	1,606.32
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	1,538.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,027.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,397.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	729,679.69
C.	Maximum Budget Limit	(II-C)	906,454.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	258,547.07
E.	Adopted Budget	(II-E)	988,226.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	747,724.25
H.	Maximum Budget Limit	(II-H)	928,145.66
I.	Highest Budget Without a Vote	(II-I)	1,000,448.91
J.	Highest Budget	(II-J)	1,000,448.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,000,448.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		91,957.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,957.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,000,448.91
1.	BASE Budget Limit	(V-A1)	747,724.25	
2.	Over-BASE Budget	(V-A2)	252,724.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		384,431.62
1.	Direct State Aid Paid By State	(V-B1)	384,431.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,233.92
D.	At Risk Student	(V-D)		1,771.39
E.	Indian Education For All	(V-E)		1,606.32
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		1,538.01
H.	Special Education Allowable Cost Payment	(V-H)		14,027.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		330.91
1.	Actual Non-Levy Revenue	(V-J1)	330.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		308,869.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	187,594.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,274.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		747,724.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		252,724.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		252,724.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.46
U.	Over-BASE Mills	(V-U)		34.33
1.	District Property Tax Levy Mills	(V-U1)	34.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,000,448.91

Budget Uses

Expenditure Budget	0002	1,000,448.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	384,431.62
Quality Educator	3111	34,233.92
At Risk Student	3112	1,771.39
Indian Education For All	3113	1,606.32
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	14,027.01
Data For Achievement	3116	1,538.01
State - Guaranteed Tax Base Aid	3120	187,594.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	330.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,274.45		
Over-BASE Levy	1110(c)	252,724.66		
District Tax Levy			1110	373,999.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,000,448.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,773.76
Contingency	0006	2,977.38
Over-Schedule	0011	107,248.86
Fund Balance for Budget	TFS48	31,496.21
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	3,496.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,375.57
State - On-Schedule Transportation Reimbursement	3210	16,375.57
District Tax Levy	1110	103,752.65
District Mills	999	14.09
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

0538 Sheridan H S

Submit ID: 0538-60193346

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	248,483.06

Budget Uses

Expenditure Budget	0002	248,483.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	248,483.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	248,483.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	248,483.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE 4DRBWTAR7KB425899	2019	163,121.99	65,248.80	32,624.40	0.00
INTERNATIONAL 2014 - 63 PASS	2013	104,778.99	125,734.80	20,955.80	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,041.14
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	18,041.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,958.86
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,776.34

Budget Uses

Expenditure Budget	0002	13,776.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,166.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,166.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,776.34
Estimated Revenues Exceeding Adopted Budget	0004a	390.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,801.95

Budget Uses

Expenditure Budget	0002	19,801.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	729.95
District Tax Levy	1110	19,072.00
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	19,801.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	97,303.16

Budget Uses

Expenditure Budget	0002	97,303.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,303.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,303.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	97,303.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

0538 Sheridan H S

Submit ID: 0538-60193346

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

28 Madison

0538 Sheridan H S

Submit ID: 0538-60193346

61 Building Reserve Fund

Adopted Budget	0001	110,181.30

Budget Uses

Expenditure Budget	0002	110,181.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,591.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,591.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,990.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	8,600.00	
District Tax Levy		1110	28,600.00
District Mills		999	3.89
Building Reserve Voted Mills		0134	2.72
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	110,181.30

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	100,000.00	5	612	80,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2023

34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	158	N/A	8,022,246

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 34 Park	148	N/A	6,738,776
Non-located - 16 Gallatin	10	N/A	1,283,470

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Cleve Swandal

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,293,909.27	129,652.87	10%	10.02%	0.00	774,574.61	519,334.66	64.74
10 Transportation	264,888.00	52,249.30	20%	19.73%	0.00	40,292.00	224,596.00	28.00
11 Bus Depreciation Reserve	57,017.28	0.00	N/A	0.00%	57,017.28	0.00	0.00	0.00
13 Tuition	20,000.00		N/A		1,068.02	0.00	18,931.98	2.36
14 Retirement	165,000.00	33,000.00	20%	20.00%	16,300.11	148,699.89		
17 Adult Education	5,000.00	395.90	35%	7.92%	0.00	0.00	5,000.00	0.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,015.67	10,095.61	N/A	48.04%	0.00	1,015.67	20,000.00	2.49
29 Flexibility	9.01	0.00	N/A	0.00%	9.01	0.00	0.00	0.00
61 Building Reserve	99,293.56	0.00	N/A	0.00%	71,520.15	9,773.41	18,000.00	2.24
Total of All Funds	1,926,132.79	225,393.68			145,914.57	974,355.58	805,862.64	100.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHIELDS VALLEY K-6	114
M1	SHIELDS VALLEY 7-8	44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	527,918.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,743.41
D.	At Risk Student	(I-D)	2,474.79
E.	Indian Education For All	(I-E)	3,678.24
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	3,521.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,090.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,029.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,924.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	143
B.	BASE Budget Limit	(II-B)	925,717.74
C.	Maximum Budget Limit	(II-C)	1,152,504.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	253,502.38
E.	Adopted Budget	(II-E)	1,179,220.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,040,406.89
H.	Maximum Budget Limit	(II-H)	1,295,884.14
I.	Highest Budget Without a Vote	(II-I)	1,293,909.27
J.	Highest Budget	(II-J)	1,295,884.14
K.	Highest Voted Amount	(II-K)	1,974.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,293,909.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		129,390.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		261.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	261.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		129,652.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,293,909.27
1.	BASE Budget Limit	(V-A1)	1,040,406.89	
2.	Over-BASE Budget	(V-A2)	253,502.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		527,918.98
1.	Direct State Aid Paid By State	(V-B1)	527,918.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,743.41
D.	At Risk Student	(V-D)		2,474.79
E.	Indian Education For All	(V-E)		3,678.24
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		3,521.82
H.	Special Education Allowable Cost Payment	(V-H)		24,090.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		736.75
1.	Actual Non-Levy Revenue	(V-J1)	736.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		429,013.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	163,181.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	265,832.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,040,406.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		253,502.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		253,502.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.60
1.	District Property Tax Levy Mills	(V-U1)	31.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,293,909.27

Budget Uses

Expenditure Budget	0002	1,293,909.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	527,918.98
Quality Educator	3111	48,743.41
At Risk Student	3112	2,474.79
Indian Education For All	3113	3,678.24
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	24,090.26
Data For Achievement	3116	3,521.82
State - Guaranteed Tax Base Aid	3120	163,181.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	736.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	265,832.28		
Over-BASE Levy	1110(c)	253,502.38		
District Tax Levy			1110	519,334.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,293,909.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	264,888.00

Budget Uses

Expenditure Budget	0002	264,888.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,792.00
Contingency	0006	500.00
Over-Schedule	0011	224,596.00
Fund Balance for Budget	TFS48	52,249.30
Operating Reserve	0961	52,249.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,146.00
State - On-Schedule Transportation Reimbursement	3210	20,146.00
District Tax Levy	1110	224,596.00
District Mills	999	28.00
Total Estimated Revenues to Fund Adopted Budget	0004	264,888.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	57,017.28

Budget Uses

Expenditure Budget	0002	57,017.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,017.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,017.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,017.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE Bus	2020	107,300.00	42,920.00	21,460.00	0.00
Total					0.00

Budget Report
FY 2023
34 Park
1227 Shields Valley Elem

Submit ID: 1227-68710452

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,068.02
Unreserved Fund Balance Reappropriated	0970	1,068.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,931.98
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,300.11
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	16,300.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,699.89
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	395.90
Operating Reserve	0961	395.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

28 Technology Fund

Adopted Budget	0001	21,015.67

Budget Uses

Expenditure Budget	0002	21,015.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,095.61
Operating Reserve	0961	10,095.61
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,015.67
District Tax Levy	1110	20,000.00
District Mills	999	2.49
Total Estimated Revenues to Fund Adopted Budget	0004	21,015.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.01

Budget Uses

Expenditure Budget	0002	9.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

Submit ID: 1227-68710452

1227 Shields Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	99,293.56

Budget Uses

Expenditure Budget		0002	99,293.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,520.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,520.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,773.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	2.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.24
Total Estimated Revenues to Fund Adopted Budget		0004	99,293.56

Budget Report
FY 2023

34 Park

1228 Shields Valley H S

Submit ID: 1228-79173131

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	57	6,738,776

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Cleve Swandal

(Signature) (Date)

County Superintendent: Mollie Waldum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
34 Park
1228 Shields Valley H S

Submit ID: 1228-79173131

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	970,136.33	100,045.37	10%	10.31%	4,897.35	554,096.03	411,142.95	61.00
10 Transportation	113,810.00	22,050.37	20%	19.37%	0.00	34,608.00	79,202.00	11.75
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	15,000.00		N/A		5,225.64	0.00	9,774.36	1.45
14 Retirement	120,000.00	7,779.99	20%	6.48%	0.00	120,000.00		
17 Adult Education	5,000.00	1,592.33	35%	31.85%	0.00	0.00	5,000.00	0.74
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,374.97	0.00	N/A	0.00%	11,726.12	648.85	30,000.00	4.45
29 Flexibility	6.07	0.00	N/A	0.00%	6.07	0.00	0.00	0.00
61 Building Reserve	90,126.06	0.00	N/A	0.00%	68,636.06	10,640.00	10,850.00	1.61
Total of All Funds	1,356,453.43	131,468.06			90,491.24	719,992.88	545,969.31	81.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

34 Park

Submit ID: 1228-79173131

1228 Shields Valley H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHIELDS VALLEY HS 9-12 57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	343,650.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,595.39
D.	At Risk Student	(I-D)	1,113.08
E.	Indian Education For All	(I-E)	1,326.96
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	1,270.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,241.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,795.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,575.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	659,149.63
C.	Maximum Budget Limit	(II-C)	819,729.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	306,881.28
E.	Adopted Budget	(II-E)	966,030.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	664,654.74
H.	Maximum Budget Limit	(II-H)	826,835.40
I.	Highest Budget Without a Vote	(II-I)	970,136.33
J.	Highest Budget	(II-J)	970,136.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	970,136.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,013.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,031.74
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,031.74	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,897.35
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,897.35	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,942.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		970,136.33
	1. BASE Budget Limit	(V-A1)	664,654.74	
	2. Over-BASE Budget	(V-A2)	305,481.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		343,650.47
	1. Direct State Aid Paid By State	(V-B1)	343,650.47	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,595.39
D.	At Risk Student	(V-D)		1,113.08
E.	Indian Education For All	(V-E)		1,326.96
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		1,270.53
H.	Special Education Allowable Cost Payment	(V-H)		11,241.67
I.	Remaining Fund Balance Available	(V-I)		4,897.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		729.68
	1. Actual Non-Levy Revenue	(V-J1)	729.68	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		271,371.61
	1. State - Guaranteed Tax Base Aid	(V-L1)	165,710.25	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	105,661.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		664,654.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		305,481.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		305,481.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.67
U.	Over-BASE Mills	(V-U)		45.33
1.	District Property Tax Levy Mills	(V-U1)	45.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
34 Park

1228 Shields Valley H S

Submit ID: 1228-79173131

01 General Fund

Adopted Budget	0001	970,136.33

Budget Uses

Expenditure Budget	0002	970,136.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,897.35
Direct State Aid	3110	343,650.47
Quality Educator	3111	28,595.39
At Risk Student	3112	1,113.08
Indian Education For All	3113	1,326.96
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	11,241.67
Data For Achievement	3116	1,270.53
State - Guaranteed Tax Base Aid	3120	165,710.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	729.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	105,661.36		
Over-BASE Levy	1110(c)	305,481.59		
District Tax Levy			1110	411,142.95
Total Estimated Revenues to Fund Adopted Budget			0004	970,136.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	113,810.00

Budget Uses

Expenditure Budget	0002	113,810.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,108.00
Contingency	0006	500.00
Over-Schedule	0011	79,202.00
Fund Balance for Budget	TFS48	22,050.37
Operating Reserve	0961	22,050.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,304.00
State - On-Schedule Transportation Reimbursement	3210	17,304.00
District Tax Levy	1110	79,202.00
District Mills	999	11.75
Total Estimated Revenues to Fund Adopted Budget	0004	113,810.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,225.64
Unreserved Fund Balance Reappropriated	0970	5,225.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,774.36
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,779.99
Operating Reserve	0961	7,779.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,592.33
Operating Reserve	0961	1,592.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	0.74
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,374.97

Budget Uses

Expenditure Budget	0002	42,374.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,726.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,726.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	648.85
District Tax Levy	1110	30,000.00
District Mills	999	4.45
Total Estimated Revenues to Fund Adopted Budget	0004	42,374.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.07

Budget Uses

Expenditure Budget	0002	6.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

34 Park

1228 Shields Valley H S

Submit ID: 1228-79173131

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
34 Park

Submit ID: 1228-79173131

1228 Shields Valley H S

61 Building Reserve Fund

Adopted Budget		0001	90,126.06

Budget Uses

Expenditure Budget		0002	90,126.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,636.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,636.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,640.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,850.00	
District Tax Levy		1110	10,850.00
District Mills		999	1.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.61
Total Estimated Revenues to Fund Adopted Budget		0004	90,126.06

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 917	N/A	25,103,529

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nicole Beyer

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,896,034.21	1,056,846.81	10%	15.33%	0.00	4,822,601.36	2,073,432.85	82.59
10 Transportation	497,029.86	99,405.97	20%	20.00%	28,505.48	76,144.74	392,379.64	15.63
11 Bus Depreciation Reserve	676,579.96	0.00	N/A	0.00%	573,579.96	3,000.00	100,000.00	3.98
13 Tuition	89,334.97		N/A		495.40	0.00	88,839.57	3.54
14 Retirement	1,092,643.59	218,528.72	20%	20.00%	170,713.86	921,929.73		
17 Adult Education	28,804.00	10,081.40	35%	35.00%	8,196.90	1,050.00	19,557.10	0.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	516,177.06	0.00	N/A	0.00%	85,280.82	405,896.24	25,000.00	1.00
29 Flexibility	1,008,867.03	0.00	N/A	0.00%	512,407.59	496,459.44	0.00	0.00
61 Building Reserve	1,260,038.49	0.00	N/A	0.00%	1,137,518.49	47,520.00	75,000.00	2.99
Total of All Funds	12,065,509.17	1,384,862.90			2,516,698.50	6,774,601.51	2,774,209.16	110.51

50 Debt Service **Tax Jurisdiction**								
745 SID	35,000.00	0.00	20-9-438	0.00%	27,034.63	0.00	7,965.37	0.32

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SIDNEY K-6	704 *
M1	SIDNEY 7-8	213 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,673,023.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	270,541.71
D.	At Risk Student	(I-D)	20,212.77
E.	Indian Education For All	(I-E)	21,347.76
F.	American Indian Achievement Gap	(I-F)	8,931.00
G.	Data For Achievement	(I-G)	20,439.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	287,321.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	46,635.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	932
B.	BASE Budget Limit	(II-B)	5,403,183.50
C.	Maximum Budget Limit	(II-C)	6,741,484.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,330,072.93
E.	Adopted Budget	(II-E)	6,824,509.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,527,657.68
H.	Maximum Budget Limit	(II-H)	6,896,034.21
I.	Highest Budget Without a Vote	(II-I)	6,896,034.21
J.	Highest Budget	(II-J)	6,896,034.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,896,034.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		689,603.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		367,243.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	367,243.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,056,846.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,896,034.21
1.	BASE Budget Limit	(V-A1)	5,527,657.68	
2.	Over-BASE Budget	(V-A2)	1,368,376.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,673,023.25
1.	Direct State Aid Paid By State	(V-B1)	2,673,023.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		270,541.71
D.	At Risk Student	(V-D)		20,212.77
E.	Indian Education For All	(V-E)		21,347.76
F.	American Indian Achievement Gap	(V-F)		8,931.00
G.	Data For Achievement	(V-G)		20,439.93
H.	Special Education Allowable Cost Payment	(V-H)		287,321.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		101,617.37
1.	Actual Non-Levy Revenue	(V-J1)	5,619.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	95,997.99	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,124,222.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,380,862.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	743,359.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,527,657.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		38,303.60
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	8,917.63	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	29,385.97	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,330,072.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,368,376.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.98
1.	District Property Tax Levy Mills	(V-U1)	52.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

01 General Fund

Adopted Budget	0001	6,896,034.21

Budget Uses

Expenditure Budget	0002	6,896,034.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,673,023.25
Quality Educator	3111	270,541.71
At Risk Student	3112	20,212.77
Indian Education For All	3113	21,347.76
American Indian Achievement Gap	3114	8,931.00
State Special Education Allowable Cost Payment to Districts	3115	287,321.62
Data For Achievement	3116	20,439.93
State - Guaranteed Tax Base Aid	3120	1,380,862.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,532.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	86.71
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	95,997.99
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	29,385.97
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,617.63
Tuition from School Districts Outside State	1330	4,300.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	743,359.92		
Over-BASE Levy	1110(c)	1,330,072.93		
District Tax Levy			1110	2,073,432.85
Total Estimated Revenues to Fund Adopted Budget			0004	6,896,034.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	497,029.86

Budget Uses

Expenditure Budget	0002	497,029.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,586.13
Contingency	0006	5,958.61
Over-Schedule	0011	431,485.12
Fund Balance for Budget	TFS48	127,911.45
Operating Reserve	0961	99,405.97
Unreserved Fund Balance Reappropriated	0970	28,505.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	10,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,772.37
State - On-Schedule Transportation Reimbursement	3210	32,772.37
District Tax Levy	1110	392,379.64
District Mills	999	15.63
Total Estimated Revenues to Fund Adopted Budget	0004	497,029.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	676,579.96

Budget Uses

Expenditure Budget	0002	676,579.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	573,579.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	573,579.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	3.98
Total Estimated Revenues to Fund Adopted Budget	0004	676,579.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BLUEBIRD ACTIVITIY BUS WITH LIFT	2022	139,125.00	0.00	27,825.00	0.00
2022 Blue Bird BBCV 77	2021	71,010.00	0.00	14,202.00	0.00
2022 Blue Bird BBCV 83	2021	71,355.00	0.00	14,271.00	0.00
2009 TURTLETOP	2018	28,125.30	11,250.06	5,625.06	5,625.06
2017 BLUEBIRD BBCV	2018	29,960.00	11,984.00	5,992.00	0.00
2017 BLUEBIRD BBCV #2	2018	32,260.00	12,904.00	6,452.00	0.00
2019 BLUEBIRD VISION	2018	70,350.00	28,140.00	14,070.00	0.00
2015 MCI D4005 COACH	2016	161,935.80	64,774.16	32,387.16	26,375.60
2016 BLUE BIRD BBCV	2016	61,333.33	24,532.67	12,266.67	0.00
2016 BLUEBIRD BBCV	2016	63,000.00	25,200.00	12,600.00	0.00
2013 Chevy Exp Microbird	2014	38,080.00	22,848.00	7,616.00	7,616.00
2009 MCI TRANSIT BUS	2010	268,666.68	211,876.62	53,733.34	53,733.34
2009 BLUEBIRD ALL AMERICAN	2009	66,500.00	93,100.00	13,300.00	6,650.00
Total					100,000.00

13 Tuition Fund

Adopted Budget	0001	89,334.97

Budget Uses

Expenditure Budget	0002	89,334.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	495.40
Unreserved Fund Balance Reappropriated	0970	495.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	88,839.57
District Mills	999	3.54
Total Estimated Revenues to Fund Adopted Budget	0004	89,334.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

14 Retirement Fund

Adopted Budget	0001	1,092,643.59

Budget Uses

Expenditure Budget	0002	1,092,643.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	389,242.58
Operating Reserve	0961	218,528.72
Unreserved Fund Balance Reappropriated	0970	170,713.86

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	919,929.73
Total Estimated Revenues to Fund Adopted Budget	0004	1,092,643.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	28,804.00

Budget Uses

Expenditure Budget	0002	28,804.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,278.30
Operating Reserve	0961	10,081.40
Unreserved Fund Balance Reappropriated	0970	8,196.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,557.10
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	28,804.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	516,177.06

Budget Uses

Expenditure Budget	0002	516,177.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,280.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,280.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	100,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	300,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,396.24
District Tax Levy	1110	25,000.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	516,177.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,008,867.03

Budget Uses

Expenditure Budget	0002	1,008,867.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	512,407.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	512,407.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	151,459.44
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	343,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,008,867.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

50 Debt Service Fund

745 SID

Taxable Value		25,103,529.00
Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,034.63
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,034.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,965.37
Jurisdiction Mills	999	0.32
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		35,000.00
Total SID Requirements		35,000.00
Total Debt Service Requirements	0002	35,000.00

Budget Report
FY 2023

42 Richland

0745 Sidney Elem

Submit ID: 0745-04125009

61 Building Reserve Fund

Adopted Budget		0001	1,260,038.49

Budget Uses

Expenditure Budget		0002	1,260,038.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,137,518.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,137,518.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,520.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	75,000.00	
District Tax Levy		1110	75,000.00
District Mills		999	2.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.99
Total Estimated Revenues to Fund Adopted Budget		0004	1,260,038.49

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	412	38,451,968

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nicole Beyer

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Gail Anne Staffanson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,747,716.26	561,552.82	10%	14.98%	0.00	2,672,355.24	1,075,361.02	27.97
10 Transportation	287,114.65	57,422.93	20%	20.00%	38,058.58	32,890.60	216,165.47	5.62
11 Bus Depreciation Reserve	735,470.02	0.00	N/A	0.00%	632,970.02	2,500.00	100,000.00	2.60
13 Tuition	70,132.83		N/A		55,824.28	200.00	14,108.55	0.37
14 Retirement	736,885.80	147,377.16	20%	20.00%	151,892.03	584,993.77		
17 Adult Education	30,100.00	10,535.00	35%	35.00%	8,291.45	1,050.00	20,758.55	0.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	405,114.35	0.00	N/A	0.00%	171,174.13	203,940.22	30,000.00	0.78
29 Flexibility	2,949,169.68	0.00	N/A	0.00%	1,858,470.62	1,090,699.06	0.00	0.00
61 Building Reserve	1,101,864.24	0.00	N/A	0.00%	1,035,517.57	21,346.67	45,000.00	1.17
Total of All Funds	10,063,567.83	776,887.91			3,952,198.68	4,609,975.56	1,501,393.59	39.05

50 Debt Service **Tax Jurisdiction**								
1 SID	25,000.00	0.00	20-9-438	0.00%	158,356.01	0.00	0.00	0.00

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIDNEY HS 9-12 412 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,536,485.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	120,204.11
D.	At Risk Student	(I-D)	5,417.05
E.	Indian Education For All	(I-E)	9,591.36
F.	American Indian Achievement Gap	(I-F)	4,580.00
G.	Data For Achievement	(I-G)	9,183.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	80,706.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	38,373.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	422
B.	BASE Budget Limit	(II-B)	3,008,648.33
C.	Maximum Budget Limit	(II-C)	3,723,979.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	563,931.59
E.	Adopted Budget	(II-E)	3,723,979.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,011,826.98
H.	Maximum Budget Limit	(II-H)	3,747,716.26
I.	Highest Budget Without a Vote	(II-I)	3,747,716.26
J.	Highest Budget	(II-J)	3,747,716.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,747,716.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		374,771.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		186,781.19
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	186,781.19	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		561,552.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,747,716.26
1.	BASE Budget Limit	(V-A1)	3,011,826.98	
2.	Over-BASE Budget	(V-A2)	735,889.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,536,485.62
1.	Direct State Aid Paid By State	(V-B1)	1,536,485.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		120,204.11
D.	At Risk Student	(V-D)		5,417.05
E.	Indian Education For All	(V-E)		9,591.36
F.	American Indian Achievement Gap	(V-F)		4,580.00
G.	Data For Achievement	(V-G)		9,183.48
H.	Special Education Allowable Cost Payment	(V-H)		80,706.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		223,868.90
1.	Actual Non-Levy Revenue	(V-J1)	7,404.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	216,464.44	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,021,790.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	510,360.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	511,429.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,011,826.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		171,957.69
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	6,500.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	165,457.69	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		563,931.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		735,889.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.30
U.	Over-BASE Mills	(V-U)		14.67
1.	District Property Tax Levy Mills	(V-U1)	14.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

01 General Fund

Adopted Budget	0001	3,747,716.26

Budget Uses

Expenditure Budget	0002	3,747,716.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,536,485.62
Quality Educator	3111	120,204.11
At Risk Student	3112	5,417.05
Indian Education For All	3113	9,591.36
American Indian Achievement Gap	3114	4,580.00
State Special Education Allowable Cost Payment to Districts	3115	80,706.13
Data For Achievement	3116	9,183.48
State - Guaranteed Tax Base Aid	3120	510,360.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,518.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,886.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	216,464.44
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	165,457.69
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	6,500.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	511,429.43		
Over-BASE Levy	1110(c)	563,931.59		
District Tax Levy			1110	1,075,361.02
Total Estimated Revenues to Fund Adopted Budget			0004	3,747,716.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	287,114.65

Budget Uses

Expenditure Budget	0002	287,114.65
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,536.91
Contingency	0006	2,553.69
Over-Schedule	0011	259,024.05
Fund Balance for Budget	TFS48	95,481.51
Operating Reserve	0961	57,422.93
Unreserved Fund Balance Reappropriated	0970	38,058.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	4,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,045.30
State - On-Schedule Transportation Reimbursement	3210	14,045.30
District Tax Levy	1110	216,165.47
District Mills	999	5.62
Total Estimated Revenues to Fund Adopted Budget	0004	287,114.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	735,470.02

Budget Uses

Expenditure Budget	0002	735,470.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	632,970.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	632,970.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	735,470.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird BBCV 83	2022	35,145.00	0.00	7,029.00	0.00
2022 BLUEBIRD ACTIVITY BUS W/LIFT	2022	59,625.00	0.00	11,925.00	0.00
2022 Blue Bird BBCV 77	2021	34,980.00	0.00	6,996.00	0.00
2009 TURTLETOP C5500	2018	12,053.70	7,231.48	2,410.74	2,410.74
2013 Chevy Microbird	2018	50,660.00	30,396.00	10,132.00	10,132.00
2017 BLUEBIRD RT BUS	2018	12,840.00	2,568.00	2,568.00	2,568.00
2017 BLUEBIRD RT BUS #2	2018	16,140.00	3,228.00	3,228.00	3,228.00
2019 BLUEBIRD VISION	2018	30,150.00	6,030.00	6,030.00	0.00
2015 MCI D4005 COACH	2016	377,850.20	134,526.64	75,570.04	75,570.04
2016 Blue bird BBCV	2016	30,666.67	12,266.33	6,133.33	6,091.22
2016 Bluebird BBCV	2016	31,500.00	12,600.00	6,300.00	0.00
2009 MCI TRANSIT BUS	2010	134,333.32	107,466.64	26,866.66	0.00
2009 BLUEBIRD ALL AMERICAN	2009	28,500.00	42,750.00	N/A	NA
Total					100,000.00

13 Tuition Fund

Adopted Budget	0001	70,132.83

Budget Uses

Expenditure Budget	0002	70,132.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,824.28
Unreserved Fund Balance Reappropriated	0970	55,824.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,108.55
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	70,132.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

14 Retirement Fund

Adopted Budget	0001	736,885.80

Budget Uses

Expenditure Budget	0002	736,885.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	299,269.19
Operating Reserve	0961	147,377.16
Unreserved Fund Balance Reappropriated	0970	151,892.03

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	583,493.77
Total Estimated Revenues to Fund Adopted Budget	0004	736,885.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,100.00

Budget Uses

Expenditure Budget	0002	30,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,826.45
Operating Reserve	0961	10,535.00
Unreserved Fund Balance Reappropriated	0970	8,291.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,758.55
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	30,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	405,114.35

Budget Uses

Expenditure Budget	0002	405,114.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	171,174.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171,174.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,940.22
District Tax Levy	1110	30,000.00
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	405,114.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,949,169.68

Budget Uses

Expenditure Budget	0002	2,949,169.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,858,470.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,858,470.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,061,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	23,699.06
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,949,169.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

50 Debt Service Fund

1 SID

Taxable Value		38,451,968.00
Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,356.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,356.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	133,356.01

SIDs

Issue Type	Amount
High School	25,000.00
Total SID Requirements	25,000.00

Total Debt Service Requirements	0002	25,000.00

Budget Report
FY 2023

42 Richland

0746 Sidney H S

Submit ID: 0746-99180214

61 Building Reserve Fund

Adopted Budget		0001	1,101,864.24

Budget Uses

Expenditure Budget		0002	1,101,864.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,035,517.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,035,517.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,346.67
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	1,101,864.24

Budget Report
FY 2023

07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	114	5,566,050

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,331,946.10	118,794.57	10%	8.92%	0.00	970,555.98	361,390.12	64.95
10 Transportation	225,000.00	45,000.00	20%	20.00%	34,596.66	53,649.75	136,753.59	24.57
11 Bus Depreciation Reserve	182,543.42	0.00	N/A	0.00%	142,918.42	0.00	39,625.00	7.12
13 Tuition	80,000.00		N/A		0.00	0.00	80,000.00	14.37
14 Retirement	200,000.00	40,000.00	20%	20.00%	39,432.03	160,567.97		
17 Adult Education	15,000.00	0.00	35%	0.00%	7,756.59	0.00	7,243.41	1.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,128.63	0.00	N/A	0.00%	96.67	1,031.96	0.00	0.00
29 Flexibility	56,352.50	0.00	N/A	0.00%	56,352.50	0.00	0.00	0.00
61 Building Reserve	59,449.62	0.00	N/A	0.00%	30,809.62	6,305.26	22,334.74	4.01
Total of All Funds	2,151,420.27	203,794.57			311,962.49	1,192,110.92	647,346.86	116.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIMMS HS 9-12 114

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	537,074.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,976.48
D.	At Risk Student	(I-D)	3,411.99
E.	Indian Education For All	(I-E)	2,653.92
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	2,541.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,211.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,793.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,568.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	1,077,877.84
C.	Maximum Budget Limit	(II-C)	1,336,376.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	258,499.06
E.	Adopted Budget	(II-E)	1,336,376.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,057,090.71
H.	Maximum Budget Limit	(II-H)	1,309,994.15
I.	Highest Budget Without a Vote	(II-I)	1,331,946.10
J.	Highest Budget	(II-J)	1,343,036.34
K.	Highest Voted Amount	(II-K)	11,090.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,331,946.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		118,794.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		118,794.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,331,946.10
1.	BASE Budget Limit	(V-A1)	1,057,090.71	
2.	Over-BASE Budget	(V-A2)	274,855.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		537,074.30
1.	Direct State Aid Paid By State	(V-B1)	537,074.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,976.48
D.	At Risk Student	(V-D)		3,411.99
E.	Indian Education For All	(V-E)		2,653.92
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		2,541.06
H.	Special Education Allowable Cost Payment	(V-H)		30,211.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		615.99
1.	Actual Non-Levy Revenue	(V-J1)	615.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		437,918.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	351,383.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	86,534.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,057,090.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		274,855.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		274,855.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.57
U.	Over-BASE Mills	(V-U)		49.38
1.	District Property Tax Levy Mills	(V-U1)	49.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

01 General Fund

Adopted Budget	0001	1,331,946.10

Budget Uses

Expenditure Budget	0002	1,331,946.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	537,074.30
Quality Educator	3111	41,976.48
At Risk Student	3112	3,411.99
Indian Education For All	3113	2,653.92
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	30,211.48
Data For Achievement	3116	2,541.06
State - Guaranteed Tax Base Aid	3120	351,383.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	573.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	42.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	86,534.73		
Over-BASE Levy	1110(c)	274,855.39		
District Tax Levy			1110	361,390.12
Total Estimated Revenues to Fund Adopted Budget			0004	1,331,946.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,772.50
Contingency	0006	4,877.25
Over-Schedule	0011	171,350.25
Fund Balance for Budget	TFS48	79,596.66
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	34,596.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,824.87
State - On-Schedule Transportation Reimbursement	3210	26,824.88
District Tax Levy	1110	136,753.59
District Mills	999	24.57
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	182,543.42

Budget Uses

Expenditure Budget	0002	39,625.00
Add To Fund Balance	0003	142,918.42
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,918.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,918.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,625.00
District Mills	999	7.12
Total Estimated Revenues to Fund Adopted Budget	0004	182,543.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	145,824.00	58,329.60	29,164.80	29,164.80
2018 Thomas CHA	2017	52,301.00	52,301.00	10,460.20	10,460.20
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	39,203.00	58,804.50	N/A	NA
Bus Radios, portable radios, base station	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	140,000.00	210,000.00	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	53,224.00	79,836.00	N/A	NA
2008 THOMAS INTL #06-3 6370	2007	50,441.95	75,662.93	N/A	NA
06 THOMAS #5-03 6246	2006	32,233.25	48,349.88	N/A	NA
2003 Bluebird	2003	39,674.34	59,511.51	N/A	NA
Total					39,625.00

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	14.37
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade
0118 Simms H S

Submit ID: 0118-55258406

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,432.03
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	39,432.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	160,567.97
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,756.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,756.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,243.41
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,128.63

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	1,128.63
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,031.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,128.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

29 Flexibility Fund

Adopted Budget	0001	56,352.50

Budget Uses

Expenditure Budget	0002	56,352.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,352.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,352.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,352.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

07 Cascade

0118 Simms H S

Submit ID: 0118-55258406

61 Building Reserve Fund

Adopted Budget		0001	59,449.62

Budget Uses

Expenditure Budget		0002	59,449.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,809.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,809.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,305.26
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,334.74	
District Tax Levy		1110	22,334.74
District Mills		999	4.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.01
Total Estimated Revenues to Fund Adopted Budget		0004	59,449.62

Budget Report
FY 2023

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-64502904

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	226	N/A	3,927,496

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Bradford

(Signature) (Date)

Chairperson, School Trustees: Joshua Amundson

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-64502904

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,593,604.51	149,807.65	10%	9.40%	0.00	1,359,911.03	233,693.48	59.52
10 Transportation	29,575.00	4,634.07	20%	15.67%	0.00	2,397.78	27,177.22	6.92
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	170,094.00		N/A		14,584.39	0.00	155,509.61	39.60
14 Retirement	249,163.06	49,832.61	20%	20.00%	13,823.11	235,339.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,307.29	0.00	N/A	0.00%	10,861.42	1,445.87	0.00	0.00
29 Flexibility	7,025.49	0.00	N/A	0.00%	7,025.49	0.00	0.00	0.00
61 Building Reserve	195,936.56	0.00	N/A	0.00%	155,966.56	26,064.97	13,905.03	3.54
Total of All Funds	2,257,705.91	204,274.33			202,260.97	1,625,159.60	430,285.34	109.58

50 Debt Service Tax Jurisdiction								
Smith Valley	104,180.00	49,114.85	20-9-438	47.14%	0.00	0.00	104,180.00	26.53

Budget Report
FY 2023

15 Flathead

Submit ID: 0324-64502904

0324 Smith Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SMITH VALLEY K-6	177
M1	SMITH VALLEY 7-8	49

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	712,008.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,232.00
D.	At Risk Student	(I-D)	9,026.78
E.	Indian Education For All	(I-E)	5,261.28
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	5,037.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	83,111.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,485.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,496.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,427,913.08
C.	Maximum Budget Limit	(II-C)	1,766,776.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,518.04
E.	Adopted Budget	(II-E)	1,540,431.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,481,086.47
H.	Maximum Budget Limit	(II-H)	1,847,903.01
I.	Highest Budget Without a Vote	(II-I)	1,593,604.51
J.	Highest Budget	(II-J)	1,847,903.01
K.	Highest Voted Amount	(II-K)	254,298.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,593,604.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		149,807.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		149,807.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,593,604.51
1.	BASE Budget Limit	(V-A1)	1,481,086.47	
2.	Over-BASE Budget	(V-A2)	112,518.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		712,008.78
1.	Direct State Aid Paid By State	(V-B1)	712,008.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,232.00
D.	At Risk Student	(V-D)		9,026.78
E.	Indian Education For All	(V-E)		5,261.28
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		5,037.54
H.	Special Education Allowable Cost Payment	(V-H)		83,111.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		581.63
1.	Actual Non-Levy Revenue	(V-J1)	581.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		599,536.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	478,361.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,175.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,481,086.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,518.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,518.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.65
1.	District Property Tax Levy Mills	(V-U1)	28.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,593,604.51

Budget Uses

Expenditure Budget	0002	1,593,604.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	712,008.78
Quality Educator	3111	64,232.00
At Risk Student	3112	9,026.78
Indian Education For All	3113	5,261.28
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	83,111.50
Data For Achievement	3116	5,037.54
State - Guaranteed Tax Base Aid	3120	478,361.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	566.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	14.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,175.44		
Over-BASE Levy	1110(c)	112,518.04		
District Tax Levy			1110	233,693.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,593,604.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	29,575.00

Budget Uses

Expenditure Budget	0002	29,575.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,179.80
Contingency	0006	217.98
Over-Schedule	0011	27,177.22
Fund Balance for Budget	TFS48	4,634.07
Operating Reserve	0961	4,634.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,198.89
State - On-Schedule Transportation Reimbursement	3210	1,198.89
District Tax Levy	1110	27,177.22
District Mills	999	6.92
Total Estimated Revenues to Fund Adopted Budget	0004	29,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-64502904

13 Tuition Fund

Adopted Budget	0001	170,094.00

Budget Uses

Expenditure Budget	0002	170,094.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,584.39
Unreserved Fund Balance Reappropriated	0970	14,584.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	155,509.61
District Mills	999	39.60
Total Estimated Revenues to Fund Adopted Budget	0004	170,094.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-64502904

14 Retirement Fund

Adopted Budget	0001	249,163.06

Budget Uses

Expenditure Budget	0002	249,163.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,655.72
Operating Reserve	0961	49,832.61
Unreserved Fund Balance Reappropriated	0970	13,823.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	235,339.95
Total Estimated Revenues to Fund Adopted Budget	0004	249,163.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-64502904

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,307.29

Budget Uses

Expenditure Budget	0002	12,307.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,861.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,861.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,445.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,307.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

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0324 Smith Valley Elem

29 Flexibility Fund

Adopted Budget	0001	7,025.49

Budget Uses

Expenditure Budget	0002	7,025.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,025.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,025.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,025.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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50 Debt Service Fund

Smith Valley

Taxable Value		3,927,496.00
Adopted Budget	0001	104,180.00

Budget Uses

Expenditure Budget	0002	104,180.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,114.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	49,114.85
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	104,180.00
Jurisdiction Mills	999	26.53
Total Estimated Revenues to Fund Adopted Budget	0004	104,180.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	10/26/2004	06/30/2024	1,350,000.00	100,000.00	95,000.00	8,680.00	500.00
Total Bond Requirements							104,180.00
Total Debt Service Requirements						0002	104,180.00

Budget Report
FY 2023

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Submit ID: 0324-64502904

61 Building Reserve Fund

Adopted Budget		0001	195,936.56

Budget Uses

Expenditure Budget		0002	195,936.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	155,966.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	155,966.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,064.97
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,905.03	
District Tax Levy		1110	13,905.03
District Mills		999	3.54
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.54
Total Estimated Revenues to Fund Adopted Budget		0004	195,936.56

Budget Report
FY 2023

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0327 Somers Elem

Submit ID: 0327-62997451

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 592	N/A	27,187,561

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dennice Taylor

(Signature) (Date)

Chairperson, School Trustees: Jesica Swanson

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0327 Somers Elem

Submit ID: 0327-62997451

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,046,655.17	246,490.91	10%	6.09%	0.00	2,742,417.56	1,304,237.61	47.98
10 Transportation	541,220.00	19,847.19	20%	3.67%	0.00	143,000.00	398,220.00	14.65
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	91,500.00		N/A		0.00	0.00	91,500.00	3.37
14 Retirement	620,000.00	124,000.00	20%	20.00%	168,032.60	451,967.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,861.73	0.00	N/A	0.00%	1,435.71	3,478.02	9,948.00	0.37
29 Flexibility	10,101.64	0.00	N/A	0.00%	10,101.64	0.00	0.00	0.00
61 Building Reserve	190,148.85	0.00	N/A	0.00%	109,918.85	11,879.89	68,350.11	2.51
Total of All Funds	5,514,487.39	390,338.10			289,488.80	3,352,742.87	1,872,255.72	68.88

50 Debt Service Tax Jurisdiction								
EL 2018	1,169,268.76	0.00	20-9-438	0.00%	0.00	0.00	1,169,268.76	43.01

Budget Report
FY 2023

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0327 Somers Elem

Submit ID: 0327-62997451

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SOMERS K-6	448 *
M1	SOMERS 7-8	144 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,757,531.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	205,195.20
D.	At Risk Student	(I-D)	16,599.01
E.	Indian Education For All	(I-E)	13,781.76
F.	American Indian Achievement Gap	(I-F)	2,519.00
G.	Data For Achievement	(I-G)	13,195.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	109,976.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,983.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,630.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	593
B.	BASE Budget Limit	(II-B)	3,431,668.36
C.	Maximum Budget Limit	(II-C)	4,276,471.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	483,933.53
E.	Adopted Budget	(II-E)	3,915,601.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,562,721.64
H.	Maximum Budget Limit	(II-H)	4,433,065.35
I.	Highest Budget Without a Vote	(II-I)	4,046,655.17
J.	Highest Budget	(II-J)	4,433,065.35
K.	Highest Voted Amount	(II-K)	386,410.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,046,655.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		246,490.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		246,490.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,046,655.17
1.	BASE Budget Limit	(V-A1)	3,562,721.64	
2.	Over-BASE Budget	(V-A2)	483,933.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,757,531.77
1.	Direct State Aid Paid By State	(V-B1)	1,757,531.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		205,195.20
D.	At Risk Student	(V-D)		16,599.01
E.	Indian Education For All	(V-E)		13,781.76
F.	American Indian Achievement Gap	(V-F)		2,519.00
G.	Data For Achievement	(V-G)		13,195.68
H.	Special Education Allowable Cost Payment	(V-H)		109,976.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,005.49
1.	Actual Non-Levy Revenue	(V-J1)	1,005.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,442,917.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	622,613.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	820,304.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,562,721.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		483,933.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		483,933.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.80
1.	District Property Tax Levy Mills	(V-U1)	17.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,046,655.17

Budget Uses

Expenditure Budget	0002	4,046,655.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,757,531.77
Quality Educator	3111	205,195.20
At Risk Student	3112	16,599.01
Indian Education For All	3113	13,781.76
American Indian Achievement Gap	3114	2,519.00
State Special Education Allowable Cost Payment to Districts	3115	109,976.25
Data For Achievement	3116	13,195.68
State - Guaranteed Tax Base Aid	3120	622,613.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,005.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	820,304.08		
Over-BASE Levy	1110(c)	483,933.53		
District Tax Levy			1110	1,304,237.61
Total Estimated Revenues to Fund Adopted Budget			0004	4,046,655.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	541,220.00

Budget Uses

Expenditure Budget	0002	541,220.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,000.00
Contingency	0006	13,000.00
Over-Schedule	0011	398,220.00
Fund Balance for Budget	TFS48	19,847.19
Operating Reserve	0961	19,847.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	71,500.00
State - On-Schedule Transportation Reimbursement	3210	71,500.00
District Tax Levy	1110	398,220.00
District Mills	999	14.65
Total Estimated Revenues to Fund Adopted Budget	0004	541,220.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	91,500.00

Budget Uses

Expenditure Budget	0002	91,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	91,500.00
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	91,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	620,000.00

Budget Uses

Expenditure Budget	0002	620,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	292,032.60
Operating Reserve	0961	124,000.00
Unreserved Fund Balance Reappropriated	0970	168,032.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	451,967.40
Total Estimated Revenues to Fund Adopted Budget	0004	620,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,861.73

Budget Uses

Expenditure Budget	0002	14,861.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,435.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,435.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,478.02
District Tax Levy	1110	9,948.00
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	14,861.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,101.64

Budget Uses

Expenditure Budget	0002	10,101.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,101.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,101.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,101.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0327 Somers Elem

Submit ID: 0327-62997451

50 Debt Service Fund

EL 2018

Taxable Value		27,187,561.00
Adopted Budget	0001	1,169,268.76

Budget Uses

Expenditure Budget	0002	1,169,268.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-43,750.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,169,268.76
Jurisdiction Mills	999	43.01
Total Estimated Revenues to Fund Adopted Budget	0004	1,169,268.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	01/13/2018	06/30/2038	15,800,000.00	12,935,000.00	620,000.00	548,868.76	400.00
Total Bond Requirements							1,169,268.76
Total Debt Service Requirements						0002	1,169,268.76

Budget Report
FY 2023
15 Flathead

Submit ID: 0327-62997451

0327 Somers Elem

61 Building Reserve Fund

Adopted Budget		0001	190,148.85

Budget Uses

Expenditure Budget		0002	190,148.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	109,918.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	109,918.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,879.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	68,350.11	
District Tax Levy		1110	68,350.11
District Mills		999	2.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.51
Total Estimated Revenues to Fund Adopted Budget		0004	190,148.85

Budget Report
FY 2023

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-43582311

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	268,418

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: CeeCee Kolka

(Signature) (Date)

Chairperson, School Trustees: Justin Madsen

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-43582311

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	78,356.14	9,435.03	10%	12.04%	0.00	69,415.17	8,940.97	33.31
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	5,000.00	1,000.00	20%	20.00%	3,615.91	1,384.09		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	199.35	0.00	N/A	0.00%	122.86	76.49	0.00	0.00
29 Flexibility	500.00	0.00	N/A	0.00%	500.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	84,055.49	10,435.03			4,238.77	70,875.75	8,940.97	33.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-43582311

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SOUTH STACEY K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	40,904.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	139.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	133.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	914.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	304.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	716.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	71,532.20
C.	Maximum Budget Limit	(II-C)	88,578.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	71,532.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	78,356.14
H.	Maximum Budget Limit	(II-H)	97,085.05
I.	Highest Budget Without a Vote	(II-I)	78,356.14
J.	Highest Budget	(II-J)	97,085.05
K.	Highest Voted Amount	(II-K)	18,728.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	78,356.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,435.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,435.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		78,356.14
1.	BASE Budget Limit	(V-A1)	78,356.14	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,904.97
1.	Direct State Aid Paid By State	(V-B1)	40,904.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		139.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		133.74
H.	Special Education Allowable Cost Payment	(V-H)		914.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,790.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	23,849.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,940.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		78,356.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-43582311

01 General Fund

Adopted Budget	0001	78,356.14

Budget Uses

Expenditure Budget	0002	78,356.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	40,904.97
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	139.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	914.82
Data For Achievement	3116	133.74
State - Guaranteed Tax Base Aid	3120	23,849.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,940.97		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	8,940.97
Total Estimated Revenues to Fund Adopted Budget			0004	78,356.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,615.91
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	3,615.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,384.09
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	199.35

Budget Uses

Expenditure Budget	0002	199.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	76.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	199.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
38 Powder River
0709 South Stacey Elem

Submit ID: 0709-43582311

29 Flexibility Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	500.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	500.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-43582311

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-43582311

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	77,682

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kathy Walter

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

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0288 Spring Creek Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	73,425.03	10,000.00	10%	13.62%	8.78	71,189.65	2,226.60	28.70
10 Transportation	37.30	0.00	20%	0.00%	37.30	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	4,197.57	7,802.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,178.60	0.00	N/A	0.00%	1,106.92	71.68	0.00	0.00
29 Flexibility	5.16	0.00	N/A	0.00%	5.16	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	86,646.09	12,400.00			5,355.73	79,063.76	2,226.60	28.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	845.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	988.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	76,226.23
C.	Maximum Budget Limit	(II-C)	94,435.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	76,226.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	73,425.03
H.	Maximum Budget Limit	(II-H)	91,194.87
I.	Highest Budget Without a Vote	(II-I)	73,425.03
J.	Highest Budget	(II-J)	91,194.87
K.	Highest Voted Amount	(II-K)	17,769.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	73,425.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,008.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		73,425.03
1.	BASE Budget Limit	(V-A1)	73,425.03	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,240.40
1.	Direct State Aid Paid By State	(V-B1)	38,240.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		116.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		111.45
H.	Special Education Allowable Cost Payment	(V-H)		845.96
I.	Remaining Fund Balance Available	(V-I)		8.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		47.84
1.	Actual Non-Levy Revenue	(V-J1)	47.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,582.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,355.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,226.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		73,425.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	73,425.03

Budget Uses

Expenditure Budget	0002	73,425.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8.78
Direct State Aid	3110	38,240.40
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	845.96
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	28,355.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	47.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,226.60		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,226.60
Total Estimated Revenues to Fund Adopted Budget			0004	73,425.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	37.30

Budget Uses

Expenditure Budget	0002	37.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	37.30
Fund Balance for Budget	TFS48	37.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,597.57
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	4,197.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,802.43
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,178.60

Budget Uses

Expenditure Budget	0002	1,178.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,106.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,106.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	71.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,178.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

29 Flexibility Fund

Adopted Budget	0001	5.16

Budget Uses

Expenditure Budget	0002	5.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0288-02267313

0288 Spring Creek Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-07076511

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	2,766,986

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Todd Enders

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-07076511

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	89,596.97	10,000.00	10%	11.16%	13,699.87	60,084.16	15,812.94	5.71
10 Transportation	30,000.00	6,000.00	20%	20.00%	12,179.65	17,820.35	0.00	0.00
11 Bus Depreciation Reserve	65,326.18	0.00	N/A	0.00%	52,966.18	8,970.00	3,390.00	1.23
13 Tuition	21,880.43		N/A		21,880.43	0.00	0.00	0.00
14 Retirement	10,000.00	2,000.00	20%	20.00%	9,458.36	541.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,016.30	0.00	N/A	0.00%	1,928.83	87.47	0.00	0.00
29 Flexibility	72,969.42	0.00	N/A	0.00%	72,969.42	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	291,789.30	18,000.00			185,082.74	87,503.62	19,202.94	6.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

02 Big Horn

Submit ID: 0020-07076511

0020 Spring Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,233.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	186.24
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	178.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,219.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	406.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	87,671.48
C.	Maximum Budget Limit	(II-C)	108,424.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	87,671.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,596.97
H.	Maximum Budget Limit	(II-H)	110,852.46
I.	Highest Budget Without a Vote	(II-I)	89,596.97
J.	Highest Budget	(II-J)	110,852.46
K.	Highest Voted Amount	(II-K)	21,255.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	89,596.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,699.87
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,699.87	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,699.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		89,596.97
1.	BASE Budget Limit	(V-A1)	89,596.97	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,233.84
1.	Direct State Aid Paid By State	(V-B1)	46,233.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		186.24
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		178.32
H.	Special Education Allowable Cost Payment	(V-H)		1,219.76
I.	Remaining Fund Balance Available	(V-I)		13,699.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,649.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	7,649.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		15,812.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,812.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,596.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	89,596.97

Budget Uses

Expenditure Budget	0002	89,596.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,699.87
Direct State Aid	3110	46,233.84
Quality Educator	3111	3,472.00
At Risk Student	3112	0.00
Indian Education For All	3113	186.24
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	1,219.76
Data For Achievement	3116	178.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	7,649.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	15,812.94		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	15,812.94
Total Estimated Revenues to Fund Adopted Budget			0004	89,596.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	0.00
Over-Schedule	0011	10,000.00
Fund Balance for Budget	TFS48	18,179.65
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	12,179.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,820.35
State - On-Schedule Transportation Reimbursement	3210	10,000.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	65,326.18

Budget Uses

Expenditure Budget	0002	65,326.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,966.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,966.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	8,970.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	3,390.00
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	65,326.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Express	2019	61,800.00	37,080.00	12,360.00	12,360.00
Total					12,360.00

13 Tuition Fund

Adopted Budget	0001	21,880.43

Budget Uses

Expenditure Budget	0002	21,880.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,880.43
Unreserved Fund Balance Reappropriated	0970	21,880.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,880.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,458.36
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	9,458.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	541.64
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,016.30

Budget Uses

Expenditure Budget	0002	2,016.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,928.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,928.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,016.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-07076511

29 Flexibility Fund

Adopted Budget	0001	72,969.42

Budget Uses

Expenditure Budget	0002	72,969.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,969.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,969.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,969.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-07076511

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-85327155

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	934,250

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Maggie Richardson

(Signature) (Date)

Chairperson, School Trustees: Ted Bryan

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-85327155

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	165,810.62	16,581.06	10%	10.00%	413.84	122,996.41	42,400.37	45.38
10 Transportation	476.28	0.00	20%	0.00%	476.28	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	1,880.40	16,119.60		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	290.34	0.00	N/A	0.00%	156.71	133.63	0.00	0.00
29 Flexibility	65.56	0.00	N/A	0.00%	65.56	0.00	0.00	0.00
61 Building Reserve	16,499.07	0.00	N/A	0.00%	16,499.07	0.00	0.00	0.00
Total of All Funds	201,141.87	20,181.06			19,491.86	139,249.64	42,400.37	45.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0357-85327155

0357 Springhill Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRINGHILL K-8 17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,209.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	395.76
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	378.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,287.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	762.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,091.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	144,403.62
C.	Maximum Budget Limit	(II-C)	178,742.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,509.20
E.	Adopted Budget	(II-E)	168,192.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	136,879.72
H.	Maximum Budget Limit	(II-H)	170,122.89
I.	Highest Budget Without a Vote	(II-I)	165,810.62
J.	Highest Budget	(II-J)	170,122.89
K.	Highest Voted Amount	(II-K)	4,312.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	165,810.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,581.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		413.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	413.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,994.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		165,810.62
1.	BASE Budget Limit	(V-A1)	136,879.72	
2.	Over-BASE Budget	(V-A2)	28,930.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,209.31
1.	Direct State Aid Paid By State	(V-B1)	70,209.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		395.76
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		378.93
H.	Special Education Allowable Cost Payment	(V-H)		2,287.05
I.	Remaining Fund Balance Available	(V-I)		413.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		128.05
1.	Actual Non-Levy Revenue	(V-J1)	128.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,122.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	30,231.61	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,891.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		136,879.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,421.70
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	12,421.70	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,509.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,930.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.67
1.	District Property Tax Levy Mills	(V-U1)	17.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	165,810.62

Budget Uses

Expenditure Budget	0002	165,810.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	413.84
Direct State Aid	3110	70,209.31
Quality Educator	3111	6,944.00
At Risk Student	3112	0.00
Indian Education For All	3113	395.76
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,287.05
Data For Achievement	3116	378.93
State - Guaranteed Tax Base Aid	3120	30,231.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	128.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	12,421.70
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,891.17		
Over-BASE Levy	1110(c)	16,509.20		
District Tax Levy			1110	42,400.37
Total Estimated Revenues to Fund Adopted Budget			0004	165,810.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	476.28

Budget Uses

Expenditure Budget	0002	476.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	476.28
Fund Balance for Budget	TFS48	476.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	476.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	476.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,480.40
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	1,880.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,119.60
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	290.34

Budget Uses

Expenditure Budget	0002	290.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	133.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	290.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	65.56

Budget Uses

Expenditure Budget	0002	65.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0357-85327155

0357 Springhill Elem

61 Building Reserve Fund

Adopted Budget		0001	16,499.07

Budget Uses

Expenditure Budget		0002	16,499.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,499.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,499.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	16,499.07

Budget Report
FY 2023

24 Lake

Submit ID: 0481-47529367

0481 St Ignatius K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 362	142	3,961,675

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adam Hawkaluk

(Signature) (Date)

Chairperson, School Trustees: Peter Matt

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

Submit ID: 0481-47529367

0481 St Ignatius K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,675,867.29	224,110.34	10%	6.10%	0.00	3,490,518.32	185,348.97	46.77
10 Transportation	529,000.00	105,800.00	20%	20.00%	553.54	129,912.57	398,533.89	100.60
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	101,000.00		N/A		7,044.87	0.00	93,955.13	23.72
14 Retirement	650,000.00	130,000.00	20%	20.00%	68,064.12	581,935.88		
17 Adult Education	12,500.00	4,375.00	35%	35.00%	4,094.87	0.00	8,405.13	2.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,588.48	3,458.47	N/A	96.38%	0.00	3,588.48	0.00	0.00
29 Flexibility	13,810.80	134.61	N/A	0.97%	0.00	13,810.80	0.00	0.00
61 Building Reserve	218,328.82	0.00	N/A	0.00%	132,558.82	56,770.00	29,000.00	7.32
Total of All Funds	5,204,095.39	467,878.42			212,316.22	4,276,536.05	715,243.12	180.53

50 Debt Service **Tax Jurisdiction**								
EL Series 2019 25%	102,850.00	0.00	20-9-438	0.00%	0.00	0.00	102,850.00	25.96
HS Series 2019 75%	308,550.00	53,377.96	20-9-438	17.30%	0.00	0.00	308,550.00	77.88

Budget Report
FY 2023

24 Lake

Submit ID: 0481-47529367

0481 St Ignatius K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST IGNATIUS K-6	284	*
M1	ST IGNATIUS 7-8	78	*
H1	ST IGNATIUS HS 9-12	142	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,726,586.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	232,276.80
D.	At Risk Student	(I-D)	43,171.81
E.	Indian Education For All	(I-E)	11,733.12
F.	American Indian Achievement Gap	(I-F)	66,181.00
G.	Data For Achievement	(I-G)	11,234.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	150,728.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,410.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,747.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,473.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	507
B.	BASE Budget Limit	(II-B)	3,537,309.09
C.	Maximum Budget Limit	(II-C)	4,400,667.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,537,309.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,675,867.29
H.	Maximum Budget Limit	(II-H)	4,554,071.91
I.	Highest Budget Without a Vote	(II-I)	3,675,867.29
J.	Highest Budget	(II-J)	4,554,071.91
K.	Highest Voted Amount	(II-K)	878,204.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,675,867.29

Budget Report
FY 2023

24 Lake

Submit ID: 0481-47529367

0481 St Ignatius K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		224,110.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		224,110.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	108,548.86	42,179.25	150,728.11
B.	Special Education RSBG to Coop	18,193.56	7,216.44	25,410.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	50,696.97	19,758.28	70,455.24

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	170,012.00	334,453.00	504,465.00
F.	100% Of Per Student Entitlement	2,279,121.30	1,079,022.50	3,358,143.80
		2,449,133.30	1,413,475.50	3,862,608.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	864,544.06	498,956.85	1,363,500.91
H.	Special Education in BASE@40%	50,696.97	19,758.28	70,455.24
I.	Subsidized BASE Amount	915,241.03	518,715.13	1,433,956.15
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,675,867.29
1.	BASE Budget Limit	(V-A1)	3,675,867.29	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,726,586.13
1.	Direct State Aid Paid By State	(V-B1)	1,726,586.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		232,276.80
D.	At Risk Student	(V-D)		43,171.81
E.	Indian Education For All	(V-E)		11,733.12
F.	American Indian Achievement Gap	(V-F)		66,181.00
G.	Data For Achievement	(V-G)		11,234.16

H.	Special Education Allowable Cost Payment	(V-H)		150,728.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,288.82
	1. Actual Non-Levy Revenue	(V-J1)	2,288.82	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,431,667.34
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,246,318.37	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	185,348.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,675,867.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.84
T.	BASE Mills - High School	(V-T)		16.93
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

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0481 St Ignatius K-12 Schools

01 General Fund

Adopted Budget	0001	3,675,867.29

Budget Uses

Expenditure Budget	0002	3,675,867.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,726,586.13
Quality Educator	3111	232,276.80
At Risk Student	3112	43,171.81
Indian Education For All	3113	11,733.12
American Indian Achievement Gap	3114	66,181.00
State Special Education Allowable Cost Payment to Districts	3115	150,728.11
Data For Achievement	3116	11,234.16
State - Guaranteed Tax Base Aid	3120	1,246,318.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,288.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	185,348.97		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	185,348.97
Total Estimated Revenues to Fund Adopted Budget			0004	3,675,867.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	529,000.00

Budget Uses

Expenditure Budget	0002	529,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	124,912.57
Contingency	0006	5,000.00
Over-Schedule	0011	399,087.43
Fund Balance for Budget	TFS48	106,353.54
Operating Reserve	0961	105,800.00
Unreserved Fund Balance Reappropriated	0970	553.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,956.28
State - On-Schedule Transportation Reimbursement	3210	64,956.29
District Tax Levy	1110	398,533.89
District Mills	999	100.60
Total Estimated Revenues to Fund Adopted Budget	0004	529,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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0481 St Ignatius K-12 Schools

13 Tuition Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,044.87
Unreserved Fund Balance Reappropriated	0970	7,044.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,955.13
District Mills	999	23.72
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	198,064.12
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	68,064.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	581,935.88
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,469.87
Operating Reserve	0961	4,375.00
Unreserved Fund Balance Reappropriated	0970	4,094.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,405.13
District Mills	999	2.12
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,588.48

Budget Uses

Expenditure Budget	0002	3,588.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,458.47
Operating Reserve	0961	3,458.47
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,588.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,588.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0481 St Ignatius K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	13,810.80

Budget Uses

Expenditure Budget	0002	13,810.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134.61
Operating Reserve	0961	134.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,810.80
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,810.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0481 St Ignatius K-12 Schools

50 Debt Service Fund

EL Series 2019 25%

Taxable Value		3,961,675.00
Adopted Budget	0001	102,850.00

Budget Uses

Expenditure Budget	0002	102,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	102,850.00
Jurisdiction Mills	999	25.96
Total Estimated Revenues to Fund Adopted Budget	0004	102,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	03/28/2019	06/30/2039	1,421,250.00	1,217,500.00	56,250.00	46,600.00	0.00

Total Bond Requirements		102,850.00
Total Debt Service Requirements	0002	102,850.00

Budget Report
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0481 St Ignatius K-12 Schools

HS Series 2019 75%

Taxable Value		3,961,675.00
Adopted Budget	0001	308,550.00

Budget Uses

Expenditure Budget	0002	308,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,377.96
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	53,377.96
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	308,550.00
Jurisdiction Mills	999	77.88
Total Estimated Revenues to Fund Adopted Budget	0004	308,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	03/28/2019	06/30/2039	4,263,750.00	3,652,500.00	168,750.00	139,800.00	0.00

Total Bond Requirements		308,550.00
Total Debt Service Requirements	0002	308,550.00

Budget Report
FY 2023

24 Lake

Submit ID: 0481-47529367

0481 St Ignatius K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	218,328.82

Budget Uses

Expenditure Budget		0002	218,328.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	132,558.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	132,558.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,770.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	29,000.00	
District Tax Levy		1110	29,000.00
District Mills		999	7.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.32
Total Estimated Revenues to Fund Adopted Budget		0004	218,328.82

Budget Report
FY 2023

31 Mineral

Submit ID: 0582-99217591

0582 St Regis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 144	60	4,874,885

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Hill

(Signature) (Date)

Chairperson, School Trustees: Charlee Thompson

(Signature) (Date)

County Superintendent: Mary Yarnall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

31 Mineral

Submit ID: 0582-99217591

0582 St Regis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,014,622.28	292,934.98	10%	14.54%	0.00	1,410,670.48	603,951.80	123.90
10 Transportation	326,387.00	65,277.40	20%	20.00%	58,063.66	39,431.94	228,891.40	46.95
11 Bus Depreciation Reserve	533,305.09	0.00	N/A	0.00%	420,644.69	0.00	112,660.40	23.11
13 Tuition	30,000.00		N/A		2,370.58	0.00	27,629.42	5.67
14 Retirement	295,000.00	59,000.00	20%	20.00%	68,398.06	226,601.94		
17 Adult Education	30,000.00	0.00	35%	0.00%	13,486.48	99.00	16,414.52	3.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,864.91	0.00	N/A	0.00%	1,242.84	1,622.07	0.00	0.00
29 Flexibility	68,426.34	0.00	N/A	0.00%	33,280.73	35,145.61	0.00	0.00
61 Building Reserve	171,604.68	0.00	N/A	0.00%	90,814.68	31,020.00	49,770.00	10.21
Total of All Funds	3,472,210.30	417,212.38			688,301.72	1,744,591.04	1,039,317.54	213.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

31 Mineral

Submit ID: 0582-99217591

0582 St Regis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST REGIS K-6	107 *
M1	ST REGIS 7-8	37 *
H1	ST REGIS HS 9-12	60

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	839,357.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,988.32
D.	At Risk Student	(I-D)	14,926.50
E.	Indian Education For All	(I-E)	4,749.12
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	4,547.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,414.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,367.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,832.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,928.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	189
B.	BASE Budget Limit	(II-B)	1,522,274.51
C.	Maximum Budget Limit	(II-C)	1,890,868.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,046.16
E.	Adopted Budget	(II-E)	1,875,320.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,661,576.12
H.	Maximum Budget Limit	(II-H)	2,066,996.70
I.	Highest Budget Without a Vote	(II-I)	2,014,622.28
J.	Highest Budget	(II-J)	2,066,996.70
K.	Highest Voted Amount	(II-K)	52,374.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,014,622.28

Budget Report
FY 2023

31 Mineral

Submit ID: 0582-99217591

0582 St Regis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		201,462.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		91,472.75
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	91,472.75	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		292,934.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	28,821.94	10,592.82	39,414.76
B.	Special Education RSBG to Coop	7,318.08	3,049.20	10,367.28
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,456.01	5,456.81	19,912.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	918,924.80	457,155.00	1,376,079.80
		1,086,148.80	791,608.00	1,877,756.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	383,410.53	279,437.62	662,848.15
H.	Special Education in BASE@40%	14,456.01	5,456.81	19,912.82
I.	Subsidized BASE Amount	397,866.54	284,894.43	682,760.97
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,014,622.28
1.	BASE Budget Limit	(V-A1)	1,661,576.12	
2.	Over-BASE Budget	(V-A2)	353,046.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		839,357.30
1.	Direct State Aid Paid By State	(V-B1)	839,357.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,988.32
D.	At Risk Student	(V-D)		14,926.50
E.	Indian Education For All	(V-E)		4,749.12
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		4,547.16

H.	Special Education Allowable Cost Payment	(V-H)		39,414.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,097.32
1.	Actual Non-Levy Revenue	(V-J1)	6,097.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		676,663.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	425,758.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	250,905.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,661,576.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,046.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,046.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.89
T.	BASE Mills - High School	(V-T)		20.59
U.	Over-BASE Mills	(V-U)		72.42
1.	District Property Tax Levy Mills	(V-U1)	72.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		123.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

31 Mineral

Submit ID: 0582-99217591

0582 St Regis K-12 Schools

01 General Fund

Adopted Budget	0001	2,014,622.28

Budget Uses

Expenditure Budget	0002	2,014,622.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	839,357.30
Quality Educator	3111	73,988.32
At Risk Student	3112	14,926.50
Indian Education For All	3113	4,749.12
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	39,414.76
Data For Achievement	3116	4,547.16
State - Guaranteed Tax Base Aid	3120	425,758.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,870.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,226.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	250,905.64		
Over-BASE Levy	1110(c)	353,046.16		
District Tax Levy			1110	603,951.80
Total Estimated Revenues to Fund Adopted Budget			0004	2,014,622.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	326,387.00

Budget Uses

Expenditure Budget	0002	326,387.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,297.22
Contingency	0006	3,429.72
Over-Schedule	0011	288,660.06
Fund Balance for Budget	TFS48	123,341.06
Operating Reserve	0961	65,277.40
Unreserved Fund Balance Reappropriated	0970	58,063.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,705.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,863.47
State - On-Schedule Transportation Reimbursement	3210	18,863.47
District Tax Levy	1110	228,891.40
District Mills	999	46.95
Total Estimated Revenues to Fund Adopted Budget	0004	326,387.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

31 Mineral

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0582 St Regis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	533,305.09

Budget Uses

Expenditure Budget	0002	533,305.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	420,644.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	420,644.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	112,660.40
District Mills	999	23.11
Total Estimated Revenues to Fund Adopted Budget	0004	533,305.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS 71 PASSENGER BUS	2022	109,396.00	0.00	21,879.20	21,879.20
2018 Thomas 81 passenger	2018	130,000.00	88,000.00	26,000.00	26,000.00
2017 Bluebird 50 passenger	2016	106,500.00	95,200.00	21,300.00	21,300.00
2015 - 16 passenger Thomas Minotaur	2015	61,633.00	92,449.50	N/A	NA
2015 - 59 passenger Thomas	2015	104,812.00	146,736.80	20,962.40	10,481.20
2016 Blue Bird Travel Bus	2015	165,000.00	190,000.00	33,000.00	33,000.00
Total					112,660.40

Budget Report
FY 2023

31 Mineral

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0582 St Regis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,370.58
Unreserved Fund Balance Reappropriated	0970	2,370.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,629.42
District Mills	999	5.67
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

31 Mineral

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0582 St Regis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,398.06
Operating Reserve	0961	59,000.00
Unreserved Fund Balance Reappropriated	0970	68,398.06

Estimated Funding Sources

Interest Earnings	1510	340.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	226,261.94
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,486.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,486.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	99.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,414.52
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,864.91

Budget Uses

Expenditure Budget	0002	2,864.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,242.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,242.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,622.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,864.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	68,426.34

Budget Uses

Expenditure Budget	0002	68,426.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,280.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,280.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	28,772.50
State - Advanced Opportunity Aid	3770	6,373.11
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,426.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

31 Mineral

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0582 St Regis K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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Submit ID: 0582-99217591

0582 St Regis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	171,604.68

Budget Uses

Expenditure Budget		0002	171,604.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,814.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,814.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,020.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	19,770.00	
District Tax Levy		1110	49,770.00
District Mills		999	10.21
Building Reserve Voted Mills		0134	6.15
Building Reserve Permissive Mills		0135	4.06
Total Estimated Revenues to Fund Adopted Budget		0004	171,604.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	150,000.00	5	612	60,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2023

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-72056400

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	84	*	27	6,124,448

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heidi Tureck

(Signature) (Date)

Chairperson, School Trustees: Kurt Myllymaki

(Signature) (Date)

County Superintendent: Jennifer Taylor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-72056400

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,490,296.05	149,769.14	10%	10.05%	129,413.78	788,095.77	572,786.50	93.52
10 Transportation	215,000.00	32,750.00	20%	15.23%	15,666.48	56,205.86	143,127.66	23.37
11 Bus Depreciation Reserve	289,064.14	0.00	N/A	0.00%	173,940.13	0.00	115,124.01	18.80
13 Tuition	46,375.00		N/A		1,087.03	0.00	45,287.97	7.39
14 Retirement	193,640.00	38,728.00	20%	20.00%	20,235.22	173,404.78		
17 Adult Education	6,262.53	0.00	35%	0.00%	6,262.53	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,169.02	0.00	N/A	0.00%	18,093.82	1,075.20	35,000.00	5.71
29 Flexibility	18,800.52	0.00	N/A	0.00%	18,800.52	0.00	0.00	0.00
61 Building Reserve	230,117.65	0.00	N/A	0.00%	186,587.65	20,001.00	23,529.00	3.84
Total of All Funds	2,543,724.91	221,247.14			570,087.16	1,038,782.61	934,855.14	152.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

23 Judith Basin

Submit ID: 0464-72056400

0464 Stanford K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STANFORD K-6	62 *
M1	STANFORD 7-8	22 *
H1	STANFORD HS 9-12	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	556,388.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,951.60
D.	At Risk Student	(I-D)	3,458.10
E.	Indian Education For All	(I-E)	2,584.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,474.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,490.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,132.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,356.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,579.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	123
B.	BASE Budget Limit	(II-B)	1,125,662.99
C.	Maximum Budget Limit	(II-C)	1,400,102.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	388,914.67
E.	Adopted Budget	(II-E)	1,514,577.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,101,381.38
H.	Maximum Budget Limit	(II-H)	1,372,298.65
I.	Highest Budget Without a Vote	(II-I)	1,490,296.05
J.	Highest Budget	(II-J)	1,520,196.45
K.	Highest Voted Amount	(II-K)	29,900.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,490,296.05

Budget Report
FY 2023

23 Judith Basin

Submit ID: 0464-72056400

0464 Stanford K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		149,029.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		739.53
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	739.53	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		129,413.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	129,413.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		279,182.92

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	23,563.20	7,926.83	31,490.03
B.	Special Education RSBG to Coop	3,811.50	1,321.32	5,132.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,949.88	3,699.26	14,649.14

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	537,098.30	205,942.50	743,040.80
		704,322.30	540,395.50	1,244,717.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	248,625.77	190,759.61	439,385.38
H.	Special Education in BASE@40%	10,949.88	3,699.26	14,649.14
I.	Subsidized BASE Amount	259,575.65	194,458.87	454,034.52
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,490,296.05
1.	BASE Budget Limit	(V-A1)	1,101,381.38	
2.	Over-BASE Budget	(V-A2)	388,914.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		556,388.86
1.	Direct State Aid Paid By State	(V-B1)	556,388.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,951.60
D.	At Risk Student	(V-D)		3,458.10
E.	Indian Education For All	(V-E)		2,584.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,474.19

H.	Special Education Allowable Cost Payment	(V-H)		31,490.03
I.	Remaining Fund Balance Available	(V-I)		129,413.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,161.16
	1. Actual Non-Levy Revenue	(V-J1)	5,161.16	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		319,459.58
	1. State - Guaranteed Tax Base Aid	(V-L1)	135,587.75	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	183,871.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,101,381.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		388,914.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		388,914.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.21
T.	BASE Mills - High School	(V-T)		10.81
U.	Over-BASE Mills	(V-U)		63.50
	1. District Property Tax Levy Mills	(V-U1)	63.50	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-72056400

01 General Fund

Adopted Budget	0001	1,490,296.05

Budget Uses

Expenditure Budget	0002	1,490,296.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	129,413.78
Direct State Aid	3110	556,388.86
Quality Educator	3111	50,951.60
At Risk Student	3112	3,458.10
Indian Education For All	3113	2,584.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	31,490.03
Data For Achievement	3116	2,474.19
State - Guaranteed Tax Base Aid	3120	135,587.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	250.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,910.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	183,871.83		
Over-BASE Levy	1110(c)	388,914.67		
District Tax Levy			1110	572,786.50
Total Estimated Revenues to Fund Adopted Budget			0004	1,490,296.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,096.24
Contingency	0006	5,109.62
Over-Schedule	0011	158,794.14
Fund Balance for Budget	TFS48	48,416.48
Operating Reserve	0961	32,750.00
Unreserved Fund Balance Reappropriated	0970	15,666.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,102.93
State - On-Schedule Transportation Reimbursement	3210	28,102.93
District Tax Levy	1110	143,127.66
District Mills	999	23.37
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	289,064.14

Budget Uses

Expenditure Budget	0002	289,064.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	173,940.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	173,940.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	115,124.01
District Mills	999	18.80
Total Estimated Revenues to Fund Adopted Budget	0004	289,064.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 FORD EXPEDITION	2022	67,365.00	0.00	13,473.00	4,125.70
2017 FORD EXPEDITION	2020	29,000.00	11,600.00	5,800.00	5,800.00
2019 FORD EXPEDITION MAX	2020	43,905.05	17,562.02	8,781.01	8,781.01
2018 Bluebird gas Vision Bus	2018	87,000.00	69,600.00	17,400.00	17,400.00
2018 Bluebird	2017	83,500.00	33,400.00	16,700.00	16,700.00
2018 BLUEBIRD BUS	2017	83,150.00	38,260.00	16,630.00	16,630.00
2016 Bluebird	2015	86,900.00	52,760.00	17,380.00	17,380.00
2008 BlueBird	2011	72,634.00	61,317.00	14,526.80	14,526.80
2007 INTERNATIONAL	2007	70,599.00	92,118.00	14,119.80	13,780.50
2005 Bluebird	2005	120,694.00	181,041.00	N/A	NA
1999 Blue Bird	1999	50,000.00	75,000.00	N/A	NA
RADIOS- FALLS COMM	1992	6,178.53	9,267.80	N/A	NA
Total					115,124.01

13 Tuition Fund

Adopted Budget	0001	46,375.00

Budget Uses

Expenditure Budget	0002	46,375.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,087.03
Unreserved Fund Balance Reappropriated	0970	1,087.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,287.97
District Mills	999	7.39
Total Estimated Revenues to Fund Adopted Budget	0004	46,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	193,640.00

Budget Uses

Expenditure Budget	0002	193,640.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,963.22
Operating Reserve	0961	38,728.00
Unreserved Fund Balance Reappropriated	0970	20,235.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,404.78
Total Estimated Revenues to Fund Adopted Budget	0004	193,640.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,262.53

Budget Uses

Expenditure Budget	0002	6,262.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,262.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,262.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,262.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	54,169.02

Budget Uses

Expenditure Budget	0002	54,169.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,093.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,093.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,075.20
District Tax Levy	1110	35,000.00
District Mills	999	5.71
Total Estimated Revenues to Fund Adopted Budget	0004	54,169.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,800.52

Budget Uses

Expenditure Budget	0002	18,800.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,800.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,800.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,800.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-72056400

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-72056400

61 Building Reserve Fund

Adopted Budget		0001	230,117.65

Budget Uses

Expenditure Budget		0002	230,117.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	186,587.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	186,587.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,001.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,529.00	
District Tax Levy		1110	23,529.00
District Mills		999	3.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.84
Total Estimated Revenues to Fund Adopted Budget		0004	230,117.65

Budget Report
FY 2023

41 Ravalli

Submit ID: 0732-12740249

0732 Stevensville Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	697	N/A	19,181,091

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Bill Schiele

(Signature) (Date)

Chairperson, School Trustees: Cook Cathi

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

41 Ravalli

Submit ID: 0732-12740249

0732 Stevensville Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,424,168.36	404,748.93	10%	9.15%	0.00	3,566,008.71	858,159.65	44.73
10 Transportation	585,622.00	108,302.30	20%	18.49%	0.00	92,663.82	492,958.18	25.70
11 Bus Depreciation Reserve	437,664.51	0.00	N/A	0.00%	404,879.90	892.31	31,892.30	1.66
13 Tuition	74,000.00		N/A		2,809.60	0.00	71,190.40	3.71
14 Retirement	618,447.35	123,689.47	20%	20.00%	22,026.34	596,421.01		
17 Adult Education	56,996.00	19,948.60	35%	35.00%	28,443.52	57.57	28,494.91	1.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	246,778.58	0.00	N/A	0.00%	167,595.54	4,183.04	75,000.00	3.91
29 Flexibility	89,220.15	0.00	N/A	0.00%	89,220.15	0.00	0.00	0.00
61 Building Reserve	353,664.16	0.00	N/A	0.00%	264,744.16	35,467.96	53,452.04	2.79
Total of All Funds	6,886,561.11	656,689.30			979,719.21	4,295,694.42	1,611,147.48	83.99

50 Debt Service **Tax Jurisdiction**								
0732	991,823.49	0.00	20-9-438	0.00%	0.00	0.00	991,823.49	51.71

Budget Report
FY 2023

41 Ravalli

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STEVENSVILLE K-6	532
M1	STEVENSVILLE 7-8	165

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,053,639.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	202,313.44
D.	At Risk Student	(I-D)	22,518.33
E.	Indian Education For All	(I-E)	16,226.16
F.	American Indian Achievement Gap	(I-F)	5,496.00
G.	Data For Achievement	(I-G)	15,536.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	153,777.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	35,421.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,893.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	672
B.	BASE Budget Limit	(II-B)	3,913,807.30
C.	Maximum Budget Limit	(II-C)	4,892,149.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,203.14
E.	Adopted Budget	(II-E)	4,171,010.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,166,965.22
H.	Maximum Budget Limit	(II-H)	5,199,339.26
I.	Highest Budget Without a Vote	(II-I)	4,424,168.36
J.	Highest Budget	(II-J)	5,199,339.26
K.	Highest Voted Amount	(II-K)	775,170.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,424,168.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		404,748.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		404,748.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,424,168.36
1.	BASE Budget Limit	(V-A1)	4,166,965.22	
2.	Over-BASE Budget	(V-A2)	257,203.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,053,639.50
1.	Direct State Aid Paid By State	(V-B1)	2,053,639.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		202,313.44
D.	At Risk Student	(V-D)		22,518.33
E.	Indian Education For All	(V-E)		16,226.16
F.	American Indian Achievement Gap	(V-F)		5,496.00
G.	Data For Achievement	(V-G)		15,536.13
H.	Special Education Allowable Cost Payment	(V-H)		153,777.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		690.81
1.	Actual Non-Levy Revenue	(V-J1)	690.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,961.65
L.	BASE Levy Requirements	(V-L)		1,693,805.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,092,848.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	600,956.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,166,965.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,203.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,203.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.41
1.	District Property Tax Levy Mills	(V-U1)	13.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,424,168.36

Budget Uses

Expenditure Budget	0002	4,424,168.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,053,639.50
Quality Educator	3111	202,313.44
At Risk Student	3112	22,518.33
Indian Education For All	3113	16,226.16
American Indian Achievement Gap	3114	5,496.00
State Special Education Allowable Cost Payment to Districts	3115	153,777.93
Data For Achievement	3116	15,536.13
State - Guaranteed Tax Base Aid	3120	1,092,848.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	690.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,961.65
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	600,956.51		
Over-BASE Levy	1110(c)	257,203.14		
District Tax Levy			1110	858,159.65
Total Estimated Revenues to Fund Adopted Budget			0004	4,424,168.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	585,622.00

Budget Uses

Expenditure Budget	0002	585,622.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,925.82
Contingency	0006	8,392.58
Over-Schedule	0011	493,303.60
Fund Balance for Budget	TFS48	108,302.30
Operating Reserve	0961	108,302.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	345.42
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,159.20
State - On-Schedule Transportation Reimbursement	3210	46,159.20
District Tax Levy	1110	492,958.18
District Mills	999	25.70
Total Estimated Revenues to Fund Adopted Budget	0004	585,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	437,664.51

Budget Uses

Expenditure Budget	0002	437,664.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	404,879.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	404,879.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	892.31
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,892.30
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	437,664.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 Passenger	2019	51,565.89	28,939.54	10,313.18	0.00
2019 RE150 19TV 48 PASSENGER	2019	112,983.00	45,192.60	22,596.60	0.00
2019 RE300 84 Passenger	2018	72,015.53	29,520.95	14,403.11	14,403.11
2015 C300	2017	51,740.48	51,740.50	10,348.10	0.00
2015 CE300	2017	53,786.20	53,786.20	10,757.24	0.00
2014 RE 300 44 Pasenger	2015	87,445.93	112,435.15	17,489.19	17,489.19
2013 RE 300	2013	55,482.09	77,674.94	11,096.42	0.00
2010 Yellow Bus 10TV RC300 48 pass	2011	98,550.94	147,826.41	N/A	NA
2012 RE300	2011	68,553.16	102,829.74	N/A	NA
2009 CE300 71 pass	2009	42,718.22	64,077.33	N/A	NA
2008 CE300 71 pass	2008	37,525.40	56,288.10	N/A	NA
2007 FE300 83 pass	2007	45,264.83	67,897.25	N/A	NA
Total					31,892.30

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13 Tuition Fund

Adopted Budget	0001	74,000.00

Budget Uses

Expenditure Budget	0002	74,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,809.60
Unreserved Fund Balance Reappropriated	0970	2,809.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	71,190.40
District Mills	999	3.71
Total Estimated Revenues to Fund Adopted Budget	0004	74,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	618,447.35

Budget Uses

Expenditure Budget	0002	618,447.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145,715.81
Operating Reserve	0961	123,689.47
Unreserved Fund Balance Reappropriated	0970	22,026.34

Estimated Funding Sources

Interest Earnings	1510	345.42
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	596,075.59
Total Estimated Revenues to Fund Adopted Budget	0004	618,447.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	56,996.00

Budget Uses

Expenditure Budget	0002	56,996.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,392.12
Operating Reserve	0961	19,948.60
Unreserved Fund Balance Reappropriated	0970	28,443.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	57.57
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,494.91
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	56,996.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	246,778.58

Budget Uses

Expenditure Budget	0002	246,778.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,595.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,595.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	115.14
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,067.90
District Tax Levy	1110	75,000.00
District Mills	999	3.91
Total Estimated Revenues to Fund Adopted Budget	0004	246,778.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	89,220.15

Budget Uses

Expenditure Budget	0002	89,220.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,220.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,220.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	89,220.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0732

Taxable Value		19,181,091.00
Adopted Budget	0001	991,823.49

Budget Uses

Expenditure Budget	0002	991,823.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,682,415.89
Fund Balance In Sinking Fund	0960	6,682,415.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	991,823.49
Jurisdiction Mills	999	51.71
Total Estimated Revenues to Fund Adopted Budget	0004	991,823.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	8,880,000.00	2,220,422.40	535,073.49	0.00	500.00
Elementary Bond	08/07/2019	06/30/2039	6,369,000.00	5,375,000.00	250,000.00	205,750.00	500.00
Total Bond Requirements							991,823.49
Total Debt Service Requirements						0002	991,823.49

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	353,664.16

Budget Uses

Expenditure Budget		0002	353,664.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	264,744.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	264,744.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,467.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,452.04	
District Tax Levy		1110	53,452.04
District Mills		999	2.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.79
Total Estimated Revenues to Fund Adopted Budget		0004	353,664.16

Budget Report
FY 2023

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0733 Stevensville H S

Submit ID: 0733-79663614

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	391	25,352,924

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Bill Schiele

(Signature) (Date)

Chairperson, School Trustees: Cook Cathi

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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Submit ID: 0733-79663614

0733 Stevensville H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,138,068.19	290,509.15	10%	9.26%	0.00	2,514,429.05	623,639.14	24.58
10 Transportation	413,325.00	82,665.00	20%	20.00%	2,722.61	61,809.20	348,793.19	13.76
11 Bus Depreciation Reserve	419,204.13	0.00	N/A	0.00%	385,856.19	320.08	33,027.86	1.30
13 Tuition	37,000.00		N/A		1,162.50	0.00	35,837.50	1.41
14 Retirement	489,238.00	97,847.60	20%	20.00%	71,006.92	418,231.08		
17 Adult Education	83,288.50	29,150.98	35%	35.00%	54,807.84	75.33	28,405.33	1.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	252,366.24	0.00	N/A	0.00%	174,441.15	2,925.09	75,000.00	2.96
29 Flexibility	33,800.07	0.00	N/A	0.00%	33,800.07	0.00	0.00	0.00
61 Building Reserve	263,281.06	0.00	N/A	0.00%	204,611.06	26,259.14	32,410.86	1.28
Total of All Funds	5,129,571.19	500,172.73			928,408.34	3,024,048.97	1,177,113.88	46.41

50 Debt Service								
Tax Jurisdiction								
0733-79	1,043,900.00	0.00	20-9-438	0.00%	9,153.88	0.00	1,034,746.12	40.81

Budget Report
FY 2023

41 Ravalli

Submit ID: 0733-79663614

0733 Stevensville H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 STEVENSVILLE HS 9-12 391 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,466,707.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	136,206.56
D.	At Risk Student	(I-D)	7,893.60
E.	Indian Education For All	(I-E)	9,102.48
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	8,715.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	87,317.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,311.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	49,742.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	397
B.	BASE Budget Limit	(II-B)	2,864,394.61
C.	Maximum Budget Limit	(II-C)	3,582,628.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,912.05
E.	Adopted Budget	(II-E)	3,083,306.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,919,156.14
H.	Maximum Budget Limit	(II-H)	3,639,378.23
I.	Highest Budget Without a Vote	(II-I)	3,138,068.19
J.	Highest Budget	(II-J)	3,639,378.23
K.	Highest Voted Amount	(II-K)	501,310.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,138,068.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		290,509.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		290,509.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,138,068.19
1.	BASE Budget Limit	(V-A1)	2,919,156.14	
2.	Over-BASE Budget	(V-A2)	218,912.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,466,707.35
1.	Direct State Aid Paid By State	(V-B1)	1,466,707.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		136,206.56
D.	At Risk Student	(V-D)		7,893.60
E.	Indian Education For All	(V-E)		9,102.48
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		8,715.39
H.	Special Education Allowable Cost Payment	(V-H)		87,317.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		677.83
1.	Actual Non-Levy Revenue	(V-J1)	677.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,133.89
L.	BASE Levy Requirements	(V-L)		1,198,111.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	793,384.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	404,727.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,919,156.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,912.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		218,912.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.95
U.	Over-BASE Mills	(V-U)		8.63
1.	District Property Tax Levy Mills	(V-U1)	8.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

01 General Fund

Adopted Budget	0001	3,138,068.19

Budget Uses

Expenditure Budget	0002	3,138,068.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,466,707.35
Quality Educator	3111	136,206.56
At Risk Student	3112	7,893.60
Indian Education For All	3113	9,102.48
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	87,317.05
Data For Achievement	3116	8,715.39
State - Guaranteed Tax Base Aid	3120	793,384.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	677.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,133.89
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	404,727.09		
Over-BASE Levy	1110(c)	218,912.05		
District Tax Levy			1110	623,639.14
Total Estimated Revenues to Fund Adopted Budget			0004	3,138,068.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	413,325.00

Budget Uses

Expenditure Budget	0002	413,325.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,950.55
Contingency	0006	5,595.05
Over-Schedule	0011	351,779.40
Fund Balance for Budget	TFS48	85,387.61
Operating Reserve	0961	82,665.00
Unreserved Fund Balance Reappropriated	0970	2,722.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	263.60
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,772.80
State - On-Schedule Transportation Reimbursement	3210	30,772.80
District Tax Levy	1110	348,793.19
District Mills	999	13.76
Total Estimated Revenues to Fund Adopted Budget	0004	413,325.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	419,204.13

Budget Uses

Expenditure Budget	0002	419,204.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	385,856.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	385,856.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	320.08
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,027.86
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	419,204.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 PASSENGER	2019	34,377.12	20,329.26	6,875.42	0.00
2019 RE150 19TV 48 PASSENGER	2019	75,322.00	30,128.80	15,064.40	15,064.40
2019 RE300 84 Passenger	2018	48,010.36	36,408.28	9,602.07	9,602.07
2015 C 300	2017	34,493.66	34,493.65	6,898.73	0.00
2015 CE 300	2017	35,857.46	35,857.45	7,171.49	0.00
2014 RE300 44 Passenger	2015	58,297.28	79,084.53	11,659.46	8,361.39
2013 RE300	2013	36,680.86	55,021.29	N/A	NA
2012 RE300	2011	49,641.96	74,462.94	N/A	NA
2009 CE300 71 pass	2009	34,951.27	52,426.91	N/A	NA
2008 CE300 71 pass	2008	30,702.60	46,053.90	N/A	NA
FE 300 83 PASSENGER	2007	37,034.85	55,552.28	N/A	NA
1990 Blbd All Am 88	1990	62,800.00	94,200.00	N/A	NA
Total					33,027.86

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

13 Tuition Fund

Adopted Budget	0001	37,000.00

Budget Uses

Expenditure Budget	0002	37,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,162.50
Unreserved Fund Balance Reappropriated	0970	1,162.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,837.50
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	37,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

14 Retirement Fund

Adopted Budget	0001	489,238.00

Budget Uses

Expenditure Budget	0002	489,238.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	168,854.52
Operating Reserve	0961	97,847.60
Unreserved Fund Balance Reappropriated	0970	71,006.92

Estimated Funding Sources

Interest Earnings	1510	188.27
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	418,042.81
Total Estimated Revenues to Fund Adopted Budget	0004	489,238.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

17 Adult Education Fund

Adopted Budget	0001	83,288.50

Budget Uses

Expenditure Budget	0002	83,288.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,958.82
Operating Reserve	0961	29,150.98
Unreserved Fund Balance Reappropriated	0970	54,807.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	75.33
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,405.33
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	83,288.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	252,366.24

Budget Uses

Expenditure Budget	0002	252,366.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,441.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,441.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	75.33
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,849.76
District Tax Levy	1110	75,000.00
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	252,366.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,800.07

Budget Uses

Expenditure Budget	0002	33,800.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,800.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,800.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,800.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

50 Debt Service Fund

0733-79

Taxable Value		25,352,924.00
Adopted Budget	0001	1,043,900.00

Budget Uses

Expenditure Budget	0002	1,043,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,153.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,153.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,034,746.12
Jurisdiction Mills	999	40.81
Total Estimated Revenues to Fund Adopted Budget	0004	1,043,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/07/2019	06/30/2039	14,169,000.00	12,120,000.00	520,000.00	523,400.00	500.00
Total Bond Requirements							1,043,900.00
Total Debt Service Requirements						0002	1,043,900.00

Budget Report
FY 2023

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-79663614

61 Building Reserve Fund

Adopted Budget		0001	263,281.06

Budget Uses

Expenditure Budget		0002	263,281.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	204,611.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	204,611.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,259.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,410.86	
District Tax Levy		1110	32,410.86
District Mills		999	1.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.28
Total Estimated Revenues to Fund Adopted Budget		0004	263,281.06

Budget Report
FY 2023

07 Cascade

Submit ID: 1225-60754732

1225 Sun River Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 181	N/A	3,531,120

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

07 Cascade

Submit ID: 1225-60754732

1225 Sun River Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,499,759.65	112,498.47	10%	7.50%	0.00	1,135,535.51	364,224.14	103.14
10 Transportation	212,000.00	23,072.48	20%	10.88%	0.00	71,604.26	140,395.74	39.76
11 Bus Depreciation Reserve	108,296.24	0.00	N/A	0.00%	85,203.29	0.00	23,092.95	6.54
13 Tuition	80,000.00		N/A		0.00	0.00	80,000.00	22.66
14 Retirement	230,000.00	46,000.00	20%	20.00%	14,649.73	215,350.27		
17 Adult Education	3,000.00	0.00	35%	0.00%	7.48	0.00	2,992.52	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,239.23	0.00	N/A	0.00%	24.86	1,214.37	30,000.00	8.50
29 Flexibility	23,335.71	0.00	N/A	0.00%	23,335.71	0.00	0.00	0.00
61 Building Reserve	42,265.59	0.00	N/A	0.00%	7,025.59	8,866.42	26,373.58	7.47
Total of All Funds	2,229,896.42	181,570.95			130,246.66	1,432,570.83	667,078.93	188.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

07 Cascade

Submit ID: 1225-60754732

1225 Sun River Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUN RIVER K-6	138 *
M1	SUN RIVER 7-8	43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	588,207.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,183.52
D.	At Risk Student	(I-D)	4,415.52
E.	Indian Education For All	(I-E)	4,213.68
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	4,034.49
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	79,323.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,741.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,725.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	184
B.	BASE Budget Limit	(II-B)	1,198,478.73
C.	Maximum Budget Limit	(II-C)	1,496,825.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,810.94
E.	Adopted Budget	(II-E)	1,454,289.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,243,948.71
H.	Maximum Budget Limit	(II-H)	1,559,967.53
I.	Highest Budget Without a Vote	(II-I)	1,499,759.65
J.	Highest Budget	(II-J)	1,559,967.53
K.	Highest Voted Amount	(II-K)	60,207.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,499,759.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		112,498.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		112,498.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,499,759.65
1.	BASE Budget Limit	(V-A1)	1,243,948.71	
2.	Over-BASE Budget	(V-A2)	255,810.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		588,207.25
1.	Direct State Aid Paid By State	(V-B1)	588,207.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,183.52
D.	At Risk Student	(V-D)		4,415.52
E.	Indian Education For All	(V-E)		4,213.68
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		4,034.49
H.	Special Education Allowable Cost Payment	(V-H)		79,323.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		667.86
1.	Actual Non-Levy Revenue	(V-J1)	667.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		499,070.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	390,657.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	108,413.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,243,948.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,810.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		255,810.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		72.44
1.	District Property Tax Levy Mills	(V-U1)	72.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,499,759.65

Budget Uses

Expenditure Budget	0002	1,499,759.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	588,207.25
Quality Educator	3111	62,183.52
At Risk Student	3112	4,415.52
Indian Education For All	3113	4,213.68
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	79,323.69
Data For Achievement	3116	4,034.49
State - Guaranteed Tax Base Aid	3120	390,657.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	667.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	108,413.20		
Over-BASE Levy	1110(c)	255,810.94		
District Tax Levy			1110	364,224.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,499,759.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	212,000.00

Budget Uses

Expenditure Budget	0002	212,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,094.78
Contingency	0006	6,509.48
Over-Schedule	0011	140,395.74
Fund Balance for Budget	TFS48	23,072.48
Operating Reserve	0961	23,072.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,802.13
State - On-Schedule Transportation Reimbursement	3210	35,802.13
District Tax Levy	1110	140,395.74
District Mills	999	39.76
Total Estimated Revenues to Fund Adopted Budget	0004	212,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

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1225 Sun River Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	108,296.24

Budget Uses

Expenditure Budget	0002	23,092.95
Add To Fund Balance	0003	85,203.29
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,203.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,203.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	23,092.95
District Mills	999	6.54
Total Estimated Revenues to Fund Adopted Budget	0004	108,296.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	48,608.00	19,443.20	9,721.60	9,721.60
2018 thomas CHA	2017	52,301.00	52,301.00	10,460.20	10,460.20
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	17,066.00	25,599.00	N/A	NA
bus radios, base station, portable radios	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	29,111.73	40,756.45	5,822.35	2,911.15
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	45,000.00	67,500.00	N/A	NA
2008 THOMS INTL #06-3 6370	2007	44,040.50	66,060.75	N/A	NA
2006 THOMAS #-05-1	2006	44,300.00	67,950.00	N/A	0.00
2003 BlueBird	2003	33,796.66	50,694.99	N/A	NA
Total					23,092.95

Budget Report
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13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	22.66
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	215,350.27
Add To Fund Balance	0003	14,649.73
Fund Balance for Budget	TFS48	60,649.73
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	14,649.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	215,350.27
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,000.00

Budget Uses

Expenditure Budget	0002	3,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,992.52
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	3,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	31,239.23

Budget Uses

Expenditure Budget	0002	31,214.37
Add To Fund Balance	0003	24.86
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,214.37
District Tax Levy	1110	30,000.00
District Mills	999	8.50
Total Estimated Revenues to Fund Adopted Budget	0004	31,239.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	23,335.71

Budget Uses

Expenditure Budget	0002	23,335.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,335.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,335.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,335.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

Submit ID: 1225-60754732

1225 Sun River Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	42,265.59

Budget Uses

Expenditure Budget		0002	35,240.00
Add To Fund Balance		0003	7,025.59
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,025.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,025.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,866.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,373.58	
District Tax Levy		1110	26,373.58
District Mills		999	7.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.47
Total Estimated Revenues to Fund Adopted Budget		0004	42,265.59

Budget Report
FY 2023

51 Toole

Submit ID: 0903-02999830

0903 Sunburst K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 95	* 44	10,324,711

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peggy Tobin

(Signature) (Date)

Chairperson, School Trustees: Marcia Manthey

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

51 Toole

Submit ID: 0903-02999830

0903 Sunburst K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,847,861.73	155,969.09	10%	8.44%	0.00	885,007.97	962,853.76	93.25
10 Transportation	245,000.00	36,133.24	20%	14.75%	0.00	100,736.90	144,263.10	13.97
11 Bus Depreciation Reserve	200,000.00	135,000.05	N/A	67.50%	104,325.00	0.00	95,675.00	9.27
13 Tuition	65,000.00		N/A		0.00	0.00	65,000.00	6.30
14 Retirement	300,000.00	60,000.00	20%	20.00%	32,480.59	267,519.41		
17 Adult Education	4,000.00	1,400.00	35%	35.00%	2,359.28	0.00	1,640.72	0.16
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,275.36	22,530.48	N/A	43.94%	0.00	1,275.36	50,000.00	4.84
29 Flexibility	80,250.00	550,000.00	N/A	685.36%	23,987.96	56,262.04	0.00	0.00
61 Building Reserve	175,000.00	275,741.69	N/A	157.57%	38,060.00	13,840.00	123,100.00	11.93
Total of All Funds	2,968,387.09	1,236,774.55			201,212.83	1,324,641.68	1,442,532.58	139.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

51 Toole

Submit ID: 0903-02999830

0903 Sunburst K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUNBURST K-6	72 *
M1	SUNBURST 7-8	23 *
H1	SUNBURST HS 9-12	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	644,264.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,561.20
D.	At Risk Student	(I-D)	3,007.96
E.	Indian Education For All	(I-E)	3,235.92
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	3,098.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,543.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,759.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	792.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,542.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	154
B.	BASE Budget Limit	(II-B)	1,344,086.46
C.	Maximum Budget Limit	(II-C)	1,675,475.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,444.69
E.	Adopted Budget	(II-E)	1,885,531.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,306,417.04
H.	Maximum Budget Limit	(II-H)	1,626,660.01
I.	Highest Budget Without a Vote	(II-I)	1,847,861.73
J.	Highest Budget	(II-J)	1,902,206.12
K.	Highest Voted Amount	(II-K)	54,344.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,847,861.73

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		155,969.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,969.09

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	32,484.51	14,058.62	46,543.13
B.	Special Education RSBG to Coop	4,675.44	2,083.62	6,759.06
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,863.98	6,456.90	21,320.88

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	604,208.30	335,423.00	939,631.30
		771,432.30	669,876.00	1,441,308.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	272,315.60	236,466.23	508,781.83
H.	Special Education in BASE@40%	14,863.98	6,456.90	21,320.88
I.	Subsidized BASE Amount	287,179.58	242,923.13	530,102.71
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,847,861.73
1.	BASE Budget Limit	(V-A1)	1,306,417.04	
2.	Over-BASE Budget	(V-A2)	541,444.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		644,264.81
1.	Direct State Aid Paid By State	(V-B1)	644,264.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,561.20
D.	At Risk Student	(V-D)		3,007.96
E.	Indian Education For All	(V-E)		3,235.92
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		3,098.31

H.	Special Education Allowable Cost Payment	(V-H)		46,543.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		458.94
1.	Actual Non-Levy Revenue	(V-J1)	458.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		529,643.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	108,234.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	421,409.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,306,417.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,444.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,444.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.84
T.	BASE Mills - High School	(V-T)		14.97
U.	Over-BASE Mills	(V-U)		52.44
1.	District Property Tax Levy Mills	(V-U1)	52.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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51 Toole

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0903 Sunburst K-12 Schools

01 General Fund

Adopted Budget	0001	1,847,861.73

Budget Uses

Expenditure Budget	0002	1,847,861.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	644,264.81
Quality Educator	3111	74,561.20
At Risk Student	3112	3,007.96
Indian Education For All	3113	3,235.92
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	46,543.13
Data For Achievement	3116	3,098.31
State - Guaranteed Tax Base Aid	3120	108,234.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	458.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	421,409.07		
Over-BASE Levy	1110(c)	541,444.69		
District Tax Levy			1110	962,853.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,847,861.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,579.00
Contingency	0006	9,157.90
Over-Schedule	0011	144,263.10
Fund Balance for Budget	TFS48	36,133.24
Operating Reserve	0961	36,133.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,368.45
State - On-Schedule Transportation Reimbursement	3210	50,368.45
District Tax Levy	1110	144,263.10
District Mills	999	13.97
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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51 Toole

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0903 Sunburst K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	239,325.05
Operating Reserve	0961	135,000.05
Unreserved Fund Balance Reappropriated	0970	104,325.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	95,675.00
District Mills	999	9.27
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020-Toyota Sienna - Class 3 Bus	2021	36,306.77	7,200.00	7,261.35	6,000.00
2022 Thomas 60 #2947	2021	87,000.00	17,400.00	17,400.00	10,000.00
Thomas Bus 141YN	2020	197,979.00	76,134.29	39,595.80	25,675.00
2020 Thomas 30 #6947	2019	54,276.00	31,710.40	10,855.20	5,000.00
2020 Thomas 30 w/4WD #7224	2019	68,276.00	39,310.40	13,655.20	6,000.00
2020 Thomas 71 #8301	2019	100,138.00	58,055.20	20,027.60	15,000.00
Bus Security Camera System	2019	9,331.94	5,599.16	1,866.39	1,500.00
2017 BLUEBIRD #5118	2018	92,900.00	67,160.00	18,580.00	10,000.00
2012 BLUEBIRD ACTIVITY #4333	2011	141,785.00	149,864.00	28,357.00	16,500.00
Total					95,675.00

Budget Report
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0903 Sunburst K-12 Schools

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	6.30
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0903 Sunburst K-12 Schools

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,480.59
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	32,480.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	267,519.41
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0903 Sunburst K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,759.28
Operating Reserve	0961	1,400.00
Unreserved Fund Balance Reappropriated	0970	2,359.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,640.72
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,275.36

Budget Uses

Expenditure Budget	0002	51,275.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,530.48
Operating Reserve	0961	22,530.48
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,275.36
District Tax Levy	1110	50,000.00
District Mills	999	4.84
Total Estimated Revenues to Fund Adopted Budget	0004	51,275.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0903 Sunburst K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	80,250.00

Budget Uses

Expenditure Budget	0002	80,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	573,987.96
Operating Reserve	0961	550,000.00
Unreserved Fund Balance Reappropriated	0970	23,987.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,250.00
Other Revenue from Local Sources	1900	4,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	51,012.04
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0903 Sunburst K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	175,000.00

Budget Uses

Expenditure Budget		0002	175,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	313,801.69
Operating Reserve		0961	275,741.69
Unreserved Fund Balance Reappropriated		0970	38,060.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	33,100.00	
District Tax Levy		1110	123,100.00
District Mills		999	11.93
Building Reserve Voted Mills		0134	8.72
Building Reserve Permissive Mills		0135	3.21
Total Estimated Revenues to Fund Adopted Budget		0004	175,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	200,000.00	5	612	40,000.00	40,000.00	40,000.00
05/03/2022	250,000.00	5	612	0.00	50,000.00	50,000.00
Total						90,000.00

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	1,343,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Laura Nygard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	156,631.37	0.00	10%	0.00%	0.00	89,048.06	67,583.31	50.30
10 Transportation	49,005.00	0.00	20%	0.00%	0.00	24,091.38	24,913.62	18.54
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,418.38		N/A		1,418.38	0.00	0.00	0.00
14 Retirement	24,995.00	4,999.00	20%	20.00%	5,115.86	19,879.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	412.42	0.00	N/A	0.00%	287.54	124.88	0.00	0.00
29 Flexibility	1.38	0.00	N/A	0.00%	1.38	0.00	0.00	0.00
61 Building Reserve	56,754.38	0.00	N/A	0.00%	40,104.38	13,298.73	3,351.27	2.49
Total of All Funds	289,217.93	4,999.00			46,927.54	146,442.19	95,848.20	71.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SUNSET K-8 14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	62,218.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,523.63
D.	At Risk Student	(I-D)	1,677.16
E.	Indian Education For All	(I-E)	325.92
F.	American Indian Achievement Gap	(I-F)	458.00
G.	Data For Achievement	(I-G)	312.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,134.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	711.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	394.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	125,946.97
C.	Maximum Budget Limit	(II-C)	155,199.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,708.96
E.	Adopted Budget	(II-E)	154,655.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	127,922.41
H.	Maximum Budget Limit	(II-H)	156,756.70
I.	Highest Budget Without a Vote	(II-I)	156,631.37
J.	Highest Budget	(II-J)	159,202.63
K.	Highest Voted Amount	(II-K)	2,571.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	156,631.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		156,631.37
1.	BASE Budget Limit	(V-A1)	127,922.41	
2.	Over-BASE Budget	(V-A2)	28,708.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		62,218.29
1.	Direct State Aid Paid By State	(V-B1)	62,218.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,523.63
D.	At Risk Student	(V-D)		1,677.16
E.	Indian Education For All	(V-E)		325.92
F.	American Indian Achievement Gap	(V-F)		458.00
G.	Data For Achievement	(V-G)		312.06
H.	Special Education Allowable Cost Payment	(V-H)		2,134.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		50,272.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,398.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,874.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		127,922.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,708.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,708.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.37
1.	District Property Tax Levy Mills	(V-U1)	21.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	156,631.37

Budget Uses

Expenditure Budget	0002	156,631.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	62,218.29
Quality Educator	3111	10,523.63
At Risk Student	3112	1,677.16
Indian Education For All	3113	325.92
American Indian Achievement Gap	3114	458.00
State Special Education Allowable Cost Payment to Districts	3115	2,134.58
Data For Achievement	3116	312.06
State - Guaranteed Tax Base Aid	3120	11,398.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,874.35		
Over-BASE Levy	1110(c)	28,708.96		
District Tax Levy			1110	67,583.31
Total Estimated Revenues to Fund Adopted Budget			0004	156,631.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,005.00

Budget Uses

Expenditure Budget	0002	49,005.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,901.25
Contingency	0006	2,190.13
Over-Schedule	0011	24,913.62
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,045.69
State - On-Schedule Transportation Reimbursement	3210	12,045.69
District Tax Levy	1110	24,913.62
District Mills	999	18.54
Total Estimated Revenues to Fund Adopted Budget	0004	49,005.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,418.38

Budget Uses

Expenditure Budget	0002	1,418.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,418.38
Unreserved Fund Balance Reappropriated	0970	1,418.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,418.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	24,995.00

Budget Uses

Expenditure Budget	0002	24,995.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,114.86
Operating Reserve	0961	4,999.00
Unreserved Fund Balance Reappropriated	0970	5,115.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,879.14
Total Estimated Revenues to Fund Adopted Budget	0004	24,995.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	412.42

Budget Uses

Expenditure Budget	0002	412.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	287.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	124.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	412.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

29 Flexibility Fund

Adopted Budget	0001	1.38

Budget Uses

Expenditure Budget	0002	1.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0594 Sunset Elem

Submit ID: 0594-05807332

61 Building Reserve Fund

Adopted Budget		0001	56,754.38

Budget Uses

Expenditure Budget		0002	56,754.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,104.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,104.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,298.73
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,351.27	
District Tax Levy		1110	3,351.27
District Mills		999	2.49
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.49
Total Estimated Revenues to Fund Adopted Budget		0004	56,754.38

Budget Report
FY 2023

31 Mineral

Submit ID: 0579-25314692

0579 Superior K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	240	111	5,196,421

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Autumn Schultz

(Signature) (Date)

Chairperson, School Trustees: Jaime Talbot

(Signature) (Date)

County Superintendent: Mary Yarnall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

31 Mineral

Submit ID: 0579-25314692

0579 Superior K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,099,617.11	283,978.63	10%	9.16%	0.00	2,303,747.41	795,869.70	153.13
10 Transportation	300,000.00	60,000.00	20%	20.00%	55,221.95	45,855.01	198,923.04	38.28
11 Bus Depreciation Reserve	261,534.76	0.00	N/A	0.00%	119,035.36	2,200.00	140,299.40	27.00
13 Tuition	70,000.00		N/A		25,469.76	200.00	44,330.24	8.53
14 Retirement	475,000.00	95,000.00	20%	20.00%	38,958.66	436,041.34		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	4,540.04	500.00	24,959.96	4.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,704.91	0.00	N/A	0.00%	13,011.90	2,693.01	60,000.00	11.55
29 Flexibility	9,267.20	8,587.34	N/A	92.66%	0.00	9,267.20	0.00	0.00
61 Building Reserve	159,079.80	20,000.00	N/A	12.57%	91,569.80	47,510.00	20,000.00	3.85
Total of All Funds	4,480,203.78	478,065.97			347,807.47	2,848,013.97	1,284,382.34	247.14

50 Debt Service								
Tax Jurisdiction								
Series 2018	231,837.52	21,180.74	20-9-438	9.14%	0.00	1,200.00	230,637.52	44.38

Budget Report
FY 2023

31 Mineral

Submit ID: 0579-25314692

0579 Superior K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUPERIOR K-6	174
M1	SUPERIOR 7-8	66
H1	SUPERIOR HS 9-12	111

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,288,767.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,124.00
D.	At Risk Student	(I-D)	20,899.71
E.	Indian Education For All	(I-E)	8,171.28
F.	American Indian Achievement Gap	(I-F)	4,122.00
G.	Data For Achievement	(I-G)	7,823.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,516.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,837.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,541.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,013.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	341
B.	BASE Budget Limit	(II-B)	2,416,728.78
C.	Maximum Budget Limit	(II-C)	3,003,272.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	545,899.20
E.	Adopted Budget	(II-E)	2,962,627.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,553,717.91
H.	Maximum Budget Limit	(II-H)	3,155,321.64
I.	Highest Budget Without a Vote	(II-I)	3,099,617.11
J.	Highest Budget	(II-J)	3,155,321.64
K.	Highest Voted Amount	(II-K)	55,704.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,099,617.11

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		283,978.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		283,978.63

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	36,592.80	16,924.17	53,516.97
B.	Special Education RSBG to Coop	12,196.80	5,641.02	17,837.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	19,515.84	9,026.08	28,541.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,537,149.30	844,321.50	2,381,470.80
		1,704,373.30	1,178,774.50	2,883,147.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	601,643.78	416,107.40	1,017,751.17
H.	Special Education in BASE@40%	19,515.84	9,026.08	28,541.92
I.	Subsidized BASE Amount	621,159.62	425,133.48	1,046,293.09
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,099,617.11
1.	BASE Budget Limit	(V-A1)	2,553,717.91	
2.	Over-BASE Budget	(V-A2)	545,899.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,288,767.06
1.	Direct State Aid Paid By State	(V-B1)	1,288,767.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,124.00
D.	At Risk Student	(V-D)		20,899.71
E.	Indian Education For All	(V-E)		8,171.28
F.	American Indian Achievement Gap	(V-F)		4,122.00
G.	Data For Achievement	(V-G)		7,823.79

H.	Special Education Allowable Cost Payment	(V-H)		53,516.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,495.64
	1. Actual Non-Levy Revenue	(V-J1)	4,495.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,041,797.46
	1. State - Guaranteed Tax Base Aid	(V-L1)	791,826.96	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	249,970.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,553,717.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		545,899.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		545,899.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.14
T.	BASE Mills - High School	(V-T)		16.94
U.	Over-BASE Mills	(V-U)		105.05
	1. District Property Tax Levy Mills	(V-U1)	105.05	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		153.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

31 Mineral

Submit ID: 0579-25314692

0579 Superior K-12 Schools

01 General Fund

Adopted Budget	0001	3,099,617.11

Budget Uses

Expenditure Budget	0002	3,099,617.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,288,767.06
Quality Educator	3111	124,124.00
At Risk Student	3112	20,899.71
Indian Education For All	3113	8,171.28
American Indian Achievement Gap	3114	4,122.00
State Special Education Allowable Cost Payment to Districts	3115	53,516.97
Data For Achievement	3116	7,823.79
State - Guaranteed Tax Base Aid	3120	791,826.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,495.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	249,970.50		
Over-BASE Levy	1110(c)	545,899.20		
District Tax Levy			1110	795,869.70
Total Estimated Revenues to Fund Adopted Budget			0004	3,099,617.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,595.46
Contingency	0006	4,059.55
Over-Schedule	0011	255,344.99
Fund Balance for Budget	TFS48	115,221.95
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	55,221.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,327.50
State - On-Schedule Transportation Reimbursement	3210	22,327.51
District Tax Levy	1110	198,923.04
District Mills	999	38.28
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

31 Mineral

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0579 Superior K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	261,534.76

Budget Uses

Expenditure Budget	0002	261,534.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	119,035.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,035.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	140,299.40
District Mills	999	27.00
Total Estimated Revenues to Fund Adopted Budget	0004	261,534.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Thomas Bus	2020	109,407.00	43,762.80	21,881.40	21,881.40
Thomas TransLiner Activity Bus	2019	100,000.00	60,000.00	20,000.00	20,000.00
2017 Thomas	2018	98,647.00	78,917.60	19,729.40	19,729.40
2018 Thomas	2018	98,665.00	78,932.00	19,733.00	19,733.00
2019 Thomas	2018	98,707.00	78,965.60	19,741.40	19,741.40
2017 Thomas	2016	98,611.00	78,911.00	19,722.20	19,722.20
2015 Freightliner cap 66	2014	97,460.00	90,968.00	19,492.00	19,492.00
2012 Thomas 66 cap	2011	92,575.00	138,862.50	N/A	NA
Total					140,299.40

Budget Report
FY 2023
31 Mineral

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0579 Superior K-12 Schools

13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,469.76
Unreserved Fund Balance Reappropriated	0970	25,469.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,330.24
District Mills	999	8.53
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,958.66
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	38,958.66

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	435,041.34
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0579 Superior K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,040.04
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	4,540.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,959.96
District Mills	999	4.80
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,704.91

Budget Uses

Expenditure Budget	0002	75,704.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,011.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,011.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,493.01
District Tax Levy	1110	60,000.00
District Mills	999	11.55
Total Estimated Revenues to Fund Adopted Budget	0004	75,704.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

31 Mineral

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0579 Superior K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	9,267.20

Budget Uses

Expenditure Budget	0002	9,267.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,587.34
Operating Reserve	0961	8,587.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	60.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,207.20
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,267.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0579 Superior K-12 Schools

50 Debt Service Fund

Series 2018

Taxable Value		5,196,421.00
Adopted Budget	0001	231,837.52

Budget Uses

Expenditure Budget	0002	231,837.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,180.74
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	21,180.74
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	230,637.52
Jurisdiction Mills	999	44.38
Total Estimated Revenues to Fund Adopted Budget	0004	231,837.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	01/18/2018	06/30/2038	1,612,837.50	1,312,500.00	67,500.00	48,018.76	400.00
Elementary Bond	01/31/2018	06/30/2038	1,612,837.50	1,312,500.00	67,500.00	48,018.76	400.00
Total Bond Requirements							231,837.52
Total Debt Service Requirements						0002	231,837.52

61 Building Reserve Fund

Adopted Budget		0001	159,079.80

Budget Uses

Expenditure Budget		0002	159,079.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	111,569.80
Operating Reserve		0961	20,000.00
Unreserved Fund Balance Reappropriated		0970	91,569.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,510.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	3.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.85
Total Estimated Revenues to Fund Adopted Budget		0004	159,079.80

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	4	N/A	2,197,862

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Field

(Signature) (Date)

Chairperson, School Trustees: Kvande Anderson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	82,116.43	10,000.00	10%	12.18%	2,641.10	24,576.86	54,898.47	24.98
10 Transportation	2,458.61	491.72	20%	20.00%	118.47	2,340.14	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,055.58		N/A		0.00	0.00	23,055.58	10.49
14 Retirement	10,457.67	2,091.53	20%	20.00%	3,213.30	7,244.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	305.46	0.00	N/A	0.00%	235.96	69.50	0.00	0.00
29 Flexibility	1.60	0.00	N/A	0.00%	1.60	0.00	0.00	0.00
61 Building Reserve	36,995.44	0.00	N/A	0.00%	36,995.44	0.00	0.00	0.00
Total of All Funds	155,390.79	12,583.25			43,205.87	34,230.87	77,954.05	35.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E2 SALMON PRAIRIE K-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	17,787.88
B.	Mandatory Non-isolated Levy	(I-B)	17,787.88
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	973.38
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	89.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,021.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	152.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	73,780.75
C.	Maximum Budget Limit	(II-C)	92,393.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,920.03
E.	Adopted Budget	(II-E)	84,700.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	71,196.40
H.	Maximum Budget Limit	(II-H)	87,874.98
I.	Highest Budget Without a Vote	(II-I)	82,116.43
J.	Highest Budget	(II-J)	87,874.98
K.	Highest Voted Amount	(II-K)	5,758.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	82,116.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,641.10
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,641.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,641.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		82,116.43
1.	BASE Budget Limit	(V-A1)	71,196.40	
2.	Over-BASE Budget	(V-A2)	10,920.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,575.76
1.	Direct State Aid Paid By State	(V-B1)	17,787.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	17,787.88	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		973.38
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		89.16
H.	Special Education Allowable Cost Payment	(V-H)		2,021.88
I.	Remaining Fund Balance Available	(V-I)		2,641.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		132.56
1.	Actual Non-Levy Revenue	(V-J1)	132.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,190.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,190.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		71,196.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		10,920.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,920.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		8.09
S.	BASE Mills - Elementary	(V-S)		11.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.97
	1. District Property Tax Levy Mills	(V-U1)	4.97	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

01 General Fund

Adopted Budget	0001	82,116.43

Budget Uses

Expenditure Budget	0002	82,116.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,641.10
Direct State Aid	3110	17,787.88
Quality Educator	3111	3,472.00
At Risk Student	3112	973.38
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,021.88
Data For Achievement	3116	89.16
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	132.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	17,787.88	
BASE Levy	1110(b)	26,190.56	
Over-BASE Levy	1110(c)	10,920.03	
District Tax Levy		1110	54,898.47
Total Estimated Revenues to Fund Adopted Budget		0004	82,116.43
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

10 Transportation Fund

Adopted Budget	0001	2,458.61

Budget Uses

Expenditure Budget	0002	2,458.61
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,235.10
Contingency	0006	223.51
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	610.19
Operating Reserve	0961	491.72
Unreserved Fund Balance Reappropriated	0970	118.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,110.83
State - On-Schedule Transportation Reimbursement	3210	1,229.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,458.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

13 Tuition Fund

Adopted Budget	0001	23,055.58

Budget Uses

Expenditure Budget	0002	23,055.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,055.58
District Mills	999	10.49
Total Estimated Revenues to Fund Adopted Budget	0004	23,055.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

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0486 Swan Lake-Salmon Elem

14 Retirement Fund

Adopted Budget	0001	10,457.67

Budget Uses

Expenditure Budget	0002	10,457.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,304.83
Operating Reserve	0961	2,091.53
Unreserved Fund Balance Reappropriated	0970	3,213.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,244.37
Total Estimated Revenues to Fund Adopted Budget	0004	10,457.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	305.46

Budget Uses

Expenditure Budget	0002	305.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	235.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	235.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	69.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	305.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

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0486 Swan Lake-Salmon Elem

29 Flexibility Fund

Adopted Budget	0001	1.60

Budget Uses

Expenditure Budget	0002	1.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0486-14875395

0486 Swan Lake-Salmon Elem

61 Building Reserve Fund

Adopted Budget		0001	36,995.44

Budget Uses

Expenditure Budget		0002	36,995.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,995.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,995.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,995.44

Budget Report
FY 2023

15 Flathead

0309 Swan River Elem

Submit ID: 0309-80269461

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	200	N/A	6,995,572

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dee Johnson

(Signature) (Date)

Chairperson, School Trustees: Dan Elwell

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0309 Swan River Elem

Submit ID: 0309-80269461

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,302,397.20	97,450.07	10%	7.48%	0.00	1,023,626.50	278,770.70	39.85
10 Transportation	5,471.00	1,094.20	20%	20.00%	68.37	296.00	5,106.63	0.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	10,768.87		N/A		67.24	0.00	10,701.63	1.53
14 Retirement	179,467.02	35,893.40	20%	20.00%	11,747.22	167,719.80		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,463.39	0.00	N/A	0.00%	3,242.35	1,221.04	0.00	0.00
29 Flexibility	6,465.06	0.00	N/A	0.00%	6,465.06	0.00	0.00	0.00
61 Building Reserve	103,206.90	0.00	N/A	0.00%	67,856.90	15,117.05	20,232.95	2.89
Total of All Funds	1,612,239.44	134,437.67			89,447.14	1,207,980.39	314,811.91	45.00

50 Debt Service Tax Jurisdiction								
0309	90,456.26	33,221.22	20-9-438	36.73%	0.00	0.00	90,456.26	12.93

Budget Report
FY 2023

15 Flathead

Submit ID: 0309-80269461

0309 Swan River Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN RIVER K-6	158
M1	SWAN RIVER 7-8	42

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	637,840.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,608.00
D.	At Risk Student	(I-D)	4,513.77
E.	Indian Education For All	(I-E)	4,656.00
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	4,458.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,494.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,164.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,006.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,142,296.31
C.	Maximum Budget Limit	(II-C)	1,424,370.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,625.71
E.	Adopted Budget	(II-E)	1,193,922.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,250,771.49
H.	Maximum Budget Limit	(II-H)	1,560,553.67
I.	Highest Budget Without a Vote	(II-I)	1,302,397.20
J.	Highest Budget	(II-J)	1,560,553.67
K.	Highest Voted Amount	(II-K)	258,156.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,302,397.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,450.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,450.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,302,397.20
1.	BASE Budget Limit	(V-A1)	1,250,771.49	
2.	Over-BASE Budget	(V-A2)	51,625.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		637,840.79
1.	Direct State Aid Paid By State	(V-B1)	637,840.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,608.00
D.	At Risk Student	(V-D)		4,513.77
E.	Indian Education For All	(V-E)		4,656.00
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		4,458.00
H.	Special Education Allowable Cost Payment	(V-H)		30,494.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		402.12
1.	Actual Non-Levy Revenue	(V-J1)	402.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		519,569.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	292,424.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	227,144.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,250,771.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,625.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		51,625.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.38
	1. District Property Tax Levy Mills	(V-U1)	7.38	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,302,397.20

Budget Uses

Expenditure Budget	0002	1,302,397.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	637,840.79
Quality Educator	3111	48,608.00
At Risk Student	3112	4,513.77
Indian Education For All	3113	4,656.00
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	30,494.00
Data For Achievement	3116	4,458.00
State - Guaranteed Tax Base Aid	3120	292,424.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	402.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	227,144.99		
Over-BASE Levy	1110(c)	51,625.71		
District Tax Levy			1110	278,770.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,302,397.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	5,471.00

Budget Uses

Expenditure Budget	0002	5,471.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	196.00
Contingency	0006	100.00
Over-Schedule	0011	5,175.00
Fund Balance for Budget	TFS48	1,162.57
Operating Reserve	0961	1,094.20
Unreserved Fund Balance Reappropriated	0970	68.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	148.00
State - On-Schedule Transportation Reimbursement	3210	148.00
District Tax Levy	1110	5,106.63
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	5,471.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

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13 Tuition Fund

Adopted Budget	0001	10,768.87

Budget Uses

Expenditure Budget	0002	10,768.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67.24
Unreserved Fund Balance Reappropriated	0970	67.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,701.63
District Mills	999	1.53
Total Estimated Revenues to Fund Adopted Budget	0004	10,768.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	179,467.02

Budget Uses

Expenditure Budget	0002	179,467.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,640.62
Operating Reserve	0961	35,893.40
Unreserved Fund Balance Reappropriated	0970	11,747.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	167,719.80
Total Estimated Revenues to Fund Adopted Budget	0004	179,467.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,463.39

Budget Uses

Expenditure Budget	0002	4,463.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,242.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,242.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,221.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,463.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead
0309 Swan River Elem

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29 Flexibility Fund

Adopted Budget	0001	6,465.06

Budget Uses

Expenditure Budget	0002	6,465.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,465.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,465.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,465.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0309 Swan River Elem

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50 Debt Service Fund

0309

Taxable Value		6,995,572.00
Adopted Budget	0001	90,456.26

Budget Uses

Expenditure Budget	0002	90,456.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,221.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	33,221.22
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,456.26
Jurisdiction Mills	999	12.93
Total Estimated Revenues to Fund Adopted Budget	0004	90,456.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/28/2005	06/30/2025	1,191,000.00	165,000.00	80,000.00	10,106.26	350.00
Total Bond Requirements							90,456.26
Total Debt Service Requirements						0002	90,456.26

Budget Report
FY 2023

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Submit ID: 0309-80269461

0309 Swan River Elem

61 Building Reserve Fund

Adopted Budget		0001	103,206.90

Budget Uses

Expenditure Budget		0002	103,206.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,856.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	67,856.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,117.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,232.95	
District Tax Levy		1110	20,232.95
District Mills		999	2.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.89
Total Estimated Revenues to Fund Adopted Budget		0004	103,206.90

Budget Report
FY 2023

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-85292140

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 31	N/A	3,532,085

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: James Boyd

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-85292140

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	401,265.65	40,126.57	10%	10.00%	1,547.03	208,369.51	191,349.11	54.18
10 Transportation	110,000.00	22,000.00	20%	20.00%	5,302.19	18,220.13	86,477.68	24.48
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	39,000.00	7,800.00	20%	20.00%	10,547.12	28,452.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,329.49	0.00	N/A	0.00%	1,019.24	310.25	0.00	0.00
29 Flexibility	3,415.94	0.00	N/A	0.00%	3,415.94	0.00	0.00	0.00
61 Building Reserve	62,931.62	0.00	N/A	0.00%	44,631.62	9,138.00	9,162.00	2.59
Total of All Funds	617,942.70	69,926.57			66,463.14	264,490.77	286,988.79	81.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0596-85292140

0596 Swan Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN VALLEY K-6	23 *
M1	SWAN VALLEY 7-8	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	163,314.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,408.80
D.	At Risk Student	(I-D)	2,450.54
E.	Indian Education For All	(I-E)	721.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	690.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,726.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,575.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	711.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	303,132.73
C.	Maximum Budget Limit	(II-C)	375,184.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	88,807.59
E.	Adopted Budget	(II-E)	391,940.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	317,805.30
H.	Maximum Budget Limit	(II-H)	393,082.47
I.	Highest Budget Without a Vote	(II-I)	401,265.65
J.	Highest Budget	(II-J)	401,265.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	401,265.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,126.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,547.03
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	567.93	
2.	Remaining Fund Balance Available (970b)	(III-D2)	979.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		41,673.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		401,265.65
1.	BASE Budget Limit	(V-A1)	317,805.30	
2.	Over-BASE Budget	(V-A2)	83,460.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		163,314.76
1.	Direct State Aid Paid By State	(V-B1)	163,314.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,408.80
D.	At Risk Student	(V-D)		2,450.54
E.	Indian Education For All	(V-E)		721.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		690.99
H.	Special Education Allowable Cost Payment	(V-H)		4,726.57
I.	Remaining Fund Balance Available	(V-I)		979.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		221.36
1.	Actual Non-Levy Revenue	(V-J1)	221.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		130,291.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,834.81	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	108,456.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		317,805.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		567.93
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	567.93	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		82,892.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		83,460.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.47
1.	District Property Tax Levy Mills	(V-U1)	23.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-85292140

01 General Fund

Adopted Budget	0001	401,265.65

Budget Uses

Expenditure Budget	0002	401,265.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,547.03
Direct State Aid	3110	163,314.76
Quality Educator	3111	14,408.80
At Risk Student	3112	2,450.54
Indian Education For All	3113	721.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,726.57
Data For Achievement	3116	690.99
State - Guaranteed Tax Base Aid	3120	21,834.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	221.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	108,456.69		
Over-BASE Levy	1110(c)	82,892.42		
District Tax Levy			1110	191,349.11
Total Estimated Revenues to Fund Adopted Budget			0004	401,265.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,563.75
Contingency	0006	1,656.38
Over-Schedule	0011	91,779.87
Fund Balance for Budget	TFS48	27,302.19
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	5,302.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,110.06
State - On-Schedule Transportation Reimbursement	3210	9,110.07
District Tax Levy	1110	86,477.68
District Mills	999	24.48
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

32 Missoula

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0596 Swan Valley Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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14 Retirement Fund

Adopted Budget	0001	39,000.00

Budget Uses

Expenditure Budget	0002	39,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,347.12
Operating Reserve	0961	7,800.00
Unreserved Fund Balance Reappropriated	0970	10,547.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,452.88
Total Estimated Revenues to Fund Adopted Budget	0004	39,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,329.49

Budget Uses

Expenditure Budget	0002	1,329.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,019.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,019.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	310.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,329.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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29 Flexibility Fund

Adopted Budget	0001	3,415.94

Budget Uses

Expenditure Budget	0002	3,415.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,415.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,415.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,415.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0596 Swan Valley Elem

Submit ID: 0596-85292140

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0596-85292140

0596 Swan Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	62,931.62

Budget Uses

Expenditure Budget		0002	62,931.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,631.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,631.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,138.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,162.00	
District Tax Levy		1110	9,162.00
District Mills		999	2.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.59
Total Estimated Revenues to Fund Adopted Budget		0004	62,931.62

Budget Report
FY 2023

49 Sweet Grass

Submit ID: 0882-96913158

0882 Sweet Grass County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	173	32,354,455

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Becki Gregorich

(Signature) (Date)

Chairperson, School Trustees: Josh Donald

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

49 Sweet Grass

Submit ID: 0882-96913158

0882 Sweet Grass County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,833,298.78	123,181.98	10%	6.72%	0.00	911,549.54	921,749.24	28.49
10 Transportation	419,962.46	83,992.49	20%	20.00%	12,785.07	109,799.33	297,378.06	9.19
11 Bus Depreciation Reserve	250,274.98	0.00	N/A	0.00%	250,274.98	0.00	0.00	0.00
13 Tuition	45,000.00		N/A		29,593.38	0.00	15,406.62	0.48
14 Retirement	340,000.00	68,000.00	20%	20.00%	58,482.33	281,517.67		
17 Adult Education	70,000.00	24,500.00	35%	35.00%	7,970.79	0.00	62,029.21	1.92
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92,209.92	0.00	N/A	0.00%	21,209.92	1,397.50	69,602.50	2.15
29 Flexibility	14,177.19	0.00	N/A	0.00%	2,762.97	11,414.22	0.00	0.00
61 Building Reserve	120,658.55	0.00	N/A	0.00%	56,848.55	5,157.46	58,652.54	1.82
Total of All Funds	3,185,581.88	299,674.47			439,927.99	1,320,835.72	1,424,818.17	44.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

49 Sweet Grass **Submit ID: 0882-96913158**

0882 Sweet Grass County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SWEET GRASS CO HS 9-12 173 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	736,520.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,433.44
D.	At Risk Student	(I-D)	2,085.08
E.	Indian Education For All	(I-E)	4,027.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,856.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,072.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,690.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,645.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	1,389,424.08
C.	Maximum Budget Limit	(II-C)	1,732,526.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	412,132.82
E.	Adopted Budget	(II-E)	1,801,556.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,431,536.34
H.	Maximum Budget Limit	(II-H)	1,781,237.84
I.	Highest Budget Without a Vote	(II-I)	1,833,298.78
J.	Highest Budget	(II-J)	1,833,298.78
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,833,298.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,181.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,181.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,833,298.78
1.	BASE Budget Limit	(V-A1)	1,431,536.34	
2.	Over-BASE Budget	(V-A2)	401,762.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		736,520.11
1.	Direct State Aid Paid By State	(V-B1)	736,520.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,433.44
D.	At Risk Student	(V-D)		2,085.08
E.	Indian Education For All	(V-E)		4,027.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,856.17
H.	Special Education Allowable Cost Payment	(V-H)		26,072.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		909.78
1.	Actual Non-Levy Revenue	(V-J1)	909.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		594,631.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	74,645.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	519,986.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,431,536.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		401,762.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		401,762.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.07
U.	Over-BASE Mills	(V-U)		12.42
1.	District Property Tax Levy Mills	(V-U1)	12.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

49 Sweet Grass

Submit ID: 0882-96913158

0882 Sweet Grass County H S

01 General Fund

Adopted Budget	0001	1,833,298.78

Budget Uses

Expenditure Budget	0002	1,833,298.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	736,520.11
Quality Educator	3111	63,433.44
At Risk Student	3112	2,085.08
Indian Education For All	3113	4,027.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	26,072.37
Data For Achievement	3116	3,856.17
State - Guaranteed Tax Base Aid	3120	74,645.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	641.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	268.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	519,986.80		
Over-BASE Levy	1110(c)	401,762.44		
District Tax Levy			1110	921,749.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,833,298.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	419,962.46

Budget Uses

Expenditure Budget	0002	419,962.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,624.60
Contingency	0006	9,962.46
Over-Schedule	0011	310,375.40
Fund Balance for Budget	TFS48	96,777.56
Operating Reserve	0961	83,992.49
Unreserved Fund Balance Reappropriated	0970	12,785.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	212.27
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,793.53
State - On-Schedule Transportation Reimbursement	3210	54,793.53
District Tax Levy	1110	297,378.06
District Mills	999	9.19
Total Estimated Revenues to Fund Adopted Budget	0004	419,962.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass **Submit ID: 0882-96913158**

0882 Sweet Grass County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	250,274.98

Budget Uses

Expenditure Budget	0002	250,274.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	250,274.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250,274.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,274.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Coach 3-SE102 Ultra Coachliner	2021	282,450.00	0.00	56,490.00	0.00
2021 Thomas Saf-T-Liner	2021	91,000.00	18,200.00	18,200.00	0.00
Type-E Bus-2016 Expedition 3351	2020	29,188.00	5,837.60	5,837.60	0.00
20 Thomas 6221	2019	98,126.00	58,875.60	19,625.20	0.00
18 FREIGHTLINER 6392	2018	144,825.00	106,895.00	28,965.00	0.00
2017 THOMAS SAFT-6371	2017	128,738.00	117,242.80	25,747.60	0.00
17 Thomas C2-3249	2016	92,370.00	103,422.00	18,474.00	0.00
15 Thomas 6940	2014	90,492.00	135,738.00	N/A	NA
13 Bluebird--98111	2013	131,000.00	196,500.00	N/A	NA
14 Thomas--3207	2013	120,644.00	180,966.00	N/A	NA
12 Bluebird--4619	2012	77,250.00	115,875.00	N/A	NA
Total					0.00

Budget Report
FY 2023

49 Sweet Grass

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13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,593.38
Unreserved Fund Balance Reappropriated	0970	29,593.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,406.62
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass

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14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,482.33
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	58,482.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	281,517.67
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,470.79
Operating Reserve	0961	24,500.00
Unreserved Fund Balance Reappropriated	0970	7,970.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,029.21
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	92,209.92

Budget Uses

Expenditure Budget	0002	92,209.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,209.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,209.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,397.50
District Tax Levy	1110	69,602.50
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	92,209.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,177.19

Budget Uses

Expenditure Budget	0002	14,177.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,762.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,762.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,414.22
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,177.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

49 Sweet Grass **Submit ID: 0882-96913158**

0882 Sweet Grass County H S

61 Building Reserve Fund

Adopted Budget	0001	120,658.55

Budget Uses

Expenditure Budget	0002	120,658.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,848.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,848.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,157.46
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	28,652.54	
District Tax Levy		1110	58,652.54
District Mills		999	1.82
Building Reserve Voted Mills		0134	0.93
Building Reserve Permissive Mills		0135	0.89
Total Estimated Revenues to Fund Adopted Budget		0004	120,658.55

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2013	300,000.00	10	612	270,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0593-88248162

0593 Target Range Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 596	N/A	13,361,754

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Pyette

(Signature) (Date)

Chairperson, School Trustees: Thomas Buchholz

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

Submit ID: 0593-88248162

0593 Target Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,045,860.78	427,886.18	10%	10.58%	0.00	3,153,427.15	892,433.63	66.81
10 Transportation	416,105.00	40,513.28	20%	9.74%	0.00	54,276.20	361,828.80	27.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	150,000.00		N/A		0.00	0.00	150,000.00	11.23
14 Retirement	676,892.00	119,535.20	20%	17.66%	21,875.84	655,016.16		
17 Adult Education	68,714.19	0.00	35%	0.00%	68,714.19	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,502.83	0.00	N/A	0.00%	19,037.16	3,465.67	20,000.00	1.50
29 Flexibility	17,554.95	0.00	N/A	0.00%	17,554.95	0.00	0.00	0.00
61 Building Reserve	297,059.51	0.00	N/A	0.00%	215,399.51	43,278.68	38,381.32	2.87
Total of All Funds	5,714,689.26	587,934.66			342,581.65	3,909,463.86	1,462,643.75	109.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0593-88248162

0593 Target Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TARGET RANGE K-6	442 *
M1	TARGET RANGE 7-8	154 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,775,572.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	156,760.80
D.	At Risk Student	(I-D)	12,121.68
E.	Indian Education For All	(I-E)	13,874.88
F.	American Indian Achievement Gap	(I-F)	6,183.00
G.	Data For Achievement	(I-G)	13,284.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,488.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,424.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	606
B.	BASE Budget Limit	(II-B)	3,599,121.73
C.	Maximum Budget Limit	(II-C)	4,496,037.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	495,794.51
E.	Adopted Budget	(II-E)	4,094,916.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,550,066.27
H.	Maximum Budget Limit	(II-H)	4,417,398.54
I.	Highest Budget Without a Vote	(II-I)	4,045,860.78
J.	Highest Budget	(II-J)	4,417,398.54
K.	Highest Voted Amount	(II-K)	371,537.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,045,860.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		404,586.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		23,300.10
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	23,300.10	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		427,886.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,045,860.78
1.	BASE Budget Limit	(V-A1)	3,550,066.27	
2.	Over-BASE Budget	(V-A2)	495,794.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,775,572.19
1.	Direct State Aid Paid By State	(V-B1)	1,775,572.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		156,760.80
D.	At Risk Student	(V-D)		12,121.68
E.	Indian Education For All	(V-E)		13,874.88
F.	American Indian Achievement Gap	(V-F)		6,183.00
G.	Data For Achievement	(V-G)		13,284.84
H.	Special Education Allowable Cost Payment	(V-H)		121,488.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,048.94
1.	Actual Non-Levy Revenue	(V-J1)	2,048.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,448,731.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,052,092.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	396,639.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,550,066.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		495,794.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		495,794.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.70
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.11
1.	District Property Tax Levy Mills	(V-U1)	37.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

32 Missoula

Submit ID: 0593-88248162

0593 Target Range Elem

01 General Fund

Adopted Budget	0001	4,045,860.78

Budget Uses

Expenditure Budget	0002	4,045,860.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,775,572.19
Quality Educator	3111	156,760.80
At Risk Student	3112	12,121.68
Indian Education For All	3113	13,874.88
American Indian Achievement Gap	3114	6,183.00
State Special Education Allowable Cost Payment to Districts	3115	121,488.02
Data For Achievement	3116	13,284.84
State - Guaranteed Tax Base Aid	3120	1,052,092.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,048.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	396,639.12		
Over-BASE Levy	1110(c)	495,794.51		
District Tax Levy			1110	892,433.63
Total Estimated Revenues to Fund Adopted Budget			0004	4,045,860.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	416,105.00

Budget Uses

Expenditure Budget	0002	416,105.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,342.00
Contingency	0006	4,934.20
Over-Schedule	0011	361,828.80
Fund Balance for Budget	TFS48	40,513.28
Operating Reserve	0961	40,513.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,138.10
State - On-Schedule Transportation Reimbursement	3210	27,138.10
District Tax Levy	1110	361,828.80
District Mills	999	27.08
Total Estimated Revenues to Fund Adopted Budget	0004	416,105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0593 Target Range Elem

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,000.00
District Mills	999	11.23
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0593 Target Range Elem

14 Retirement Fund

Adopted Budget	0001	676,892.00

Budget Uses

Expenditure Budget	0002	676,892.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,411.04
Operating Reserve	0961	119,535.20
Unreserved Fund Balance Reappropriated	0970	21,875.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	655,016.16
Total Estimated Revenues to Fund Adopted Budget	0004	676,892.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0593 Target Range Elem

17 Adult Education Fund

Adopted Budget	0001	68,714.19

Budget Uses

Expenditure Budget	0002	68,714.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,714.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,714.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,714.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,502.83

Budget Uses

Expenditure Budget	0002	42,502.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,037.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,037.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,465.67
District Tax Levy	1110	20,000.00
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	42,502.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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0593 Target Range Elem

29 Flexibility Fund

Adopted Budget	0001	17,554.95

Budget Uses

Expenditure Budget	0002	17,554.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,554.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,554.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,554.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0593 Target Range Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0593-88248162

0593 Target Range Elem

61 Building Reserve Fund

Adopted Budget		0001	297,059.51

Budget Uses

Expenditure Budget		0002	297,059.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	215,399.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	215,399.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,278.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	38,381.32	
District Tax Levy		1110	38,381.32
District Mills		999	2.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.87
Total Estimated Revenues to Fund Adopted Budget		0004	297,059.51

Budget Report
FY 2023

40 Prairie

Submit ID: 0726-32042180

0726 Terry K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	116	29	5,479,352

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jody Huber

(Signature) (Date)

Chairperson, School Trustees: Kathy Meidinger

(Signature) (Date)

County Superintendent: Noell Martinson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-32042180

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,639,659.77	163,965.98	10%	10.00%	0.00	1,003,087.20	636,572.57	116.17
10 Transportation	174,099.12	34,819.82	20%	20.00%	49,201.11	52,886.92	72,011.09	13.14
11 Bus Depreciation Reserve	309,545.86	0.00	N/A	0.00%	260,575.02	0.00	48,970.84	8.94
13 Tuition	5,548.75		N/A		5,548.75	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	107,449.48	167,550.52		
17 Adult Education	18,731.50	0.00	35%	0.00%	18,731.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,229.25	0.00	N/A	0.00%	0.00	1,229.25	20,000.00	3.65
29 Flexibility	216,945.50	0.00	N/A	0.00%	189,945.50	27,000.00	0.00	0.00
61 Building Reserve	236,469.12	0.00	N/A	0.00%	190,079.12	21,952.09	24,437.91	4.46
Total of All Funds	2,897,228.87	253,785.80			821,530.48	1,273,705.98	801,992.41	146.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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Submit ID: 0726-32042180

0726 Terry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TERRY K-6	91
M1	TERRY 7-8	25
H1	TERRY HS 9-12	29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	650,511.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,490.08
D.	At Risk Student	(I-D)	4,983.25
E.	Indian Education For All	(I-E)	3,375.60
F.	American Indian Achievement Gap	(I-F)	2,977.00
G.	Data For Achievement	(I-G)	3,232.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,108.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,368.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,006.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,895.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	149
B.	BASE Budget Limit	(II-B)	1,252,591.59
C.	Maximum Budget Limit	(II-C)	1,560,254.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	378,411.86
E.	Adopted Budget	(II-E)	1,631,003.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,259,183.35
H.	Maximum Budget Limit	(II-H)	1,567,926.18
I.	Highest Budget Without a Vote	(II-I)	1,639,659.77
J.	Highest Budget	(II-J)	1,639,659.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,639,659.77

Budget Report
FY 2023

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Submit ID: 0726-32042180

0726 Terry K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		163,965.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,965.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,686.52	4,421.63	22,108.15
B.	Special Education RSBG to Coop	5,895.12	1,473.78	7,368.90
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,432.66	2,358.16	11,790.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	732,423.00	221,183.00	953,606.00
		899,647.00	555,636.00	1,455,283.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	317,575.39	196,139.51	513,714.90
H.	Special Education in BASE@40%	9,432.66	2,358.16	11,790.82
I.	Subsidized BASE Amount	327,008.05	198,497.67	525,505.72
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,639,659.77
1.	BASE Budget Limit	(V-A1)	1,259,183.35	
2.	Over-BASE Budget	(V-A2)	380,476.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		650,511.50
1.	Direct State Aid Paid By State	(V-B1)	650,511.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,490.08
D.	At Risk Student	(V-D)		4,983.25
E.	Indian Education For All	(V-E)		3,375.60
F.	American Indian Achievement Gap	(V-F)		2,977.00
G.	Data For Achievement	(V-G)		3,232.05

H.	Special Education Allowable Cost Payment	(V-H)		22,108.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,311.86
1.	Actual Non-Levy Revenue	(V-J1)	2,731.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,580.38	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		520,193.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	264,097.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	256,096.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,259,183.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,476.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		380,476.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.76
T.	BASE Mills - High School	(V-T)		15.97
U.	Over-BASE Mills	(V-U)		69.44
1.	District Property Tax Levy Mills	(V-U1)	69.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		116.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-32042180

01 General Fund

Adopted Budget	0001	1,639,659.77

Budget Uses

Expenditure Budget	0002	1,639,659.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	650,511.50
Quality Educator	3111	46,490.08
At Risk Student	3112	4,983.25
Indian Education For All	3113	3,375.60
American Indian Achievement Gap	3114	2,977.00
State Special Education Allowable Cost Payment to Districts	3115	22,108.15
Data For Achievement	3116	3,232.05
State - Guaranteed Tax Base Aid	3120	264,097.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,070.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	660.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,580.38
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	256,096.15		
Over-BASE Levy	1110(c)	380,476.42		
District Tax Levy			1110	636,572.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,639,659.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	174,099.12

Budget Uses

Expenditure Budget	0002	174,099.12
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,023.20
Contingency	0006	4,702.32
Over-Schedule	0011	122,373.60
Fund Balance for Budget	TFS48	84,020.93
Operating Reserve	0961	34,819.82
Unreserved Fund Balance Reappropriated	0970	49,201.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,161.40
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,862.76
State - On-Schedule Transportation Reimbursement	3210	25,862.76
District Tax Levy	1110	72,011.09
District Mills	999	13.14
Total Estimated Revenues to Fund Adopted Budget	0004	174,099.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	309,545.86

Budget Uses

Expenditure Budget	0002	309,545.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	260,575.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	260,575.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,970.84
District Mills	999	8.94
Total Estimated Revenues to Fund Adopted Budget	0004	309,545.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Thomas C2 Bus	2018	70,000.00	14,000.00	14,000.00	14,000.00
2014 INTERNATIONAL	2014	95,454.20	57,272.52	19,090.84	19,090.84
2008 CHEVY MICROBIRD	2008	51,500.00	51,500.00	10,300.00	10,300.00
2005 INTERNATIONAL	2005	55,800.00	78,120.00	11,160.00	5,580.00
2002 FREIGHTLINER	2002	55,574.00	83,361.00	N/A	NA
1997 CHEVY BLUEBIRD	1997	53,191.00	79,786.50	N/A	NA
Total					48,970.84

13 Tuition Fund

Adopted Budget	0001	5,548.75

Budget Uses

Expenditure Budget	0002	5,548.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,548.75
Unreserved Fund Balance Reappropriated	0970	5,548.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,548.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-32042180

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	162,449.48
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	107,449.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	167,550.52
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,731.50

Budget Uses

Expenditure Budget	0002	18,731.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,731.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,731.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,731.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,229.25

Budget Uses

Expenditure Budget	0002	21,229.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,229.25
District Tax Levy	1110	20,000.00
District Mills	999	3.65
Total Estimated Revenues to Fund Adopted Budget	0004	21,229.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	216,945.50

Budget Uses

Expenditure Budget	0002	216,945.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189,945.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,945.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	27,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	216,945.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-32042180

61 Building Reserve Fund

Adopted Budget		0001	236,469.12

Budget Uses

Expenditure Budget		0002	236,469.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	190,079.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	190,079.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,952.09
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,437.91	
District Tax Levy		1110	24,437.91
District Mills		999	4.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.46
Total Estimated Revenues to Fund Adopted Budget		0004	236,469.12

Budget Report
FY 2023

45 Sanders

Submit ID: 0804-11066704

0804 Thompson Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	298	N/A	16,811,274

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

45 Sanders

Submit ID: 0804-11066704

0804 Thompson Falls Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,287,855.44	224,035.39	10%	9.79%	0.00	1,358,909.83	928,945.61	55.26
10 Transportation	580,000.00	56,876.68	20%	9.81%	0.00	122,880.13	457,119.87	27.19
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	225,161.77		N/A		24,124.42	0.00	201,037.35	11.96
14 Retirement	420,000.00	84,000.00	20%	20.00%	125,066.10	294,933.90		
17 Adult Education	11,000.00	3,850.00	35%	35.00%	25,730.03	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,362.54	0.00	N/A	0.00%	8,528.47	1,834.07	50,000.00	2.97
29 Flexibility	23.24	0.00	N/A	0.00%	23.24	0.00	0.00	0.00
61 Building Reserve	109,038.13	0.00	N/A	0.00%	62,028.13	7,171.02	39,838.98	2.37
Total of All Funds	3,693,441.12	368,762.07			245,500.39	1,785,728.95	1,676,941.81	99.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

45 Sanders

Submit ID: 0804-11066704

0804 Thompson Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	227
M1	THOMPSON FALLS 7-8	71

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	919,138.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,143.47
D.	At Risk Student	(I-D)	16,844.50
E.	Indian Education For All	(I-E)	6,937.44
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	6,642.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,508.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,144.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,781.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	291
B.	BASE Budget Limit	(II-B)	1,763,442.20
C.	Maximum Budget Limit	(II-C)	2,179,412.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.01
E.	Adopted Budget	(II-E)	2,172,562.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,878,735.43
H.	Maximum Budget Limit	(II-H)	2,343,175.23
I.	Highest Budget Without a Vote	(II-I)	2,287,855.44
J.	Highest Budget	(II-J)	2,343,175.23
K.	Highest Voted Amount	(II-K)	55,319.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,287,855.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		224,035.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		224,035.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,287,855.44
1.	BASE Budget Limit	(V-A1)	1,878,735.43	
2.	Over-BASE Budget	(V-A2)	409,120.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		919,138.97
1.	Direct State Aid Paid By State	(V-B1)	919,138.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,143.47
D.	At Risk Student	(V-D)		16,844.50
E.	Indian Education For All	(V-E)		6,937.44
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		6,642.42
H.	Special Education Allowable Cost Payment	(V-H)		73,508.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		899.64
1.	Actual Non-Levy Revenue	(V-J1)	899.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		760,414.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	240,588.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	519,825.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,878,735.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		409,120.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.34
1.	District Property Tax Levy Mills	(V-U1)	24.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

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01 General Fund

Adopted Budget	0001	2,287,855.44

Budget Uses

Expenditure Budget	0002	2,287,855.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	919,138.97
Quality Educator	3111	91,143.47
At Risk Student	3112	16,844.50
Indian Education For All	3113	6,937.44
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	73,508.87
Data For Achievement	3116	6,642.42
State - Guaranteed Tax Base Aid	3120	240,588.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	899.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	519,825.60		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	928,945.61
Total Estimated Revenues to Fund Adopted Budget			0004	2,287,855.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	580,000.00

Budget Uses

Expenditure Budget	0002	580,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	111,709.21
Contingency	0006	11,170.92
Over-Schedule	0011	457,119.87
Fund Balance for Budget	TFS48	56,876.68
Operating Reserve	0961	56,876.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	61,440.06
State - On-Schedule Transportation Reimbursement	3210	61,440.07
District Tax Levy	1110	457,119.87
District Mills	999	27.19
Total Estimated Revenues to Fund Adopted Budget	0004	580,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	225,161.77

Budget Uses

Expenditure Budget	0002	225,161.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,124.42
Unreserved Fund Balance Reappropriated	0970	24,124.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	201,037.35
District Mills	999	11.96
Total Estimated Revenues to Fund Adopted Budget	0004	225,161.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	209,066.10
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	125,066.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	294,933.90
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,580.03
Operating Reserve	0961	3,850.00
Unreserved Fund Balance Reappropriated	0970	25,730.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	14,730.03

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,362.54

Budget Uses

Expenditure Budget	0002	60,362.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,528.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,528.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,834.07
District Tax Levy	1110	50,000.00
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	60,362.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23.24

Budget Uses

Expenditure Budget	0002	23.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	109,038.13

Budget Uses

Expenditure Budget		0002	62,028.13
Add To Fund Balance		0003	47,010.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,028.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,028.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,171.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,838.98	
District Tax Levy		1110	39,838.98
District Mills		999	2.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.37
Total Estimated Revenues to Fund Adopted Budget		0004	109,038.13

Budget Report
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0805 Thompson Falls H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	212	17,078,102

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

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Submit ID: 0805-47772011

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,065,828.67	183,367.45	10%	8.88%	0.00	1,411,249.41	654,579.26	38.33
10 Transportation	381,000.00	48,967.18	20%	12.85%	0.00	86,611.23	294,388.77	17.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	107,819.81		N/A		0.00	0.00	107,819.81	6.31
14 Retirement	300,000.00	60,000.00	20%	20.00%	83,341.48	216,658.52		
17 Adult Education	11,000.00	3,850.00	35%	35.00%	5,672.83	0.00	5,327.17	0.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,741.40	0.00	N/A	0.00%	3,076.28	1,665.12	50,000.00	2.93
29 Flexibility	12.04	0.00	N/A	0.00%	12.04	0.00	0.00	0.00
61 Building Reserve	125,307.56	0.00	N/A	0.00%	88,527.56	17,650.65	19,129.35	1.12
Total of All Funds	3,045,709.48	296,184.63			180,630.19	1,733,834.93	1,131,244.36	66.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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Submit ID: 0805-47772011

0805 Thompson Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 212

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	867,930.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,604.53
D.	At Risk Student	(I-D)	10,954.45
E.	Indian Education For All	(I-E)	4,935.36
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	4,725.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,646.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,773.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,161.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,567,891.05
C.	Maximum Budget Limit	(II-C)	1,959,445.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,161.30
E.	Adopted Budget	(II-E)	1,928,052.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,705,667.37
H.	Maximum Budget Limit	(II-H)	2,133,255.40
I.	Highest Budget Without a Vote	(II-I)	2,065,828.67
J.	Highest Budget	(II-J)	2,133,255.40
K.	Highest Voted Amount	(II-K)	67,426.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,065,828.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		183,367.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,367.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,065,828.67
1.	BASE Budget Limit	(V-A1)	1,705,667.37	
2.	Over-BASE Budget	(V-A2)	360,161.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		867,930.07
1.	Direct State Aid Paid By State	(V-B1)	867,930.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,604.53
D.	At Risk Student	(V-D)		10,954.45
E.	Indian Education For All	(V-E)		4,935.36
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		4,725.48
H.	Special Education Allowable Cost Payment	(V-H)		54,646.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		627.01
1.	Actual Non-Levy Revenue	(V-J1)	627.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		710,953.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	416,535.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,417.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,705,667.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		360,161.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		360,161.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.24
U.	Over-BASE Mills	(V-U)		21.09
1.	District Property Tax Levy Mills	(V-U1)	21.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

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Submit ID: 0805-47772011

0805 Thompson Falls H S

01 General Fund

Adopted Budget	0001	2,065,828.67

Budget Uses

Expenditure Budget	0002	2,065,828.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	867,930.07
Quality Educator	3111	48,604.53
At Risk Student	3112	10,954.45
Indian Education For All	3113	4,935.36
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	54,646.87
Data For Achievement	3116	4,725.48
State - Guaranteed Tax Base Aid	3120	416,535.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	627.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,417.96		
Over-BASE Levy	1110(c)	360,161.30		
District Tax Levy			1110	654,579.26
Total Estimated Revenues to Fund Adopted Budget			0004	2,065,828.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	381,000.00

Budget Uses

Expenditure Budget	0002	381,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,737.48
Contingency	0006	7,873.75
Over-Schedule	0011	294,388.77
Fund Balance for Budget	TFS48	48,967.18
Operating Reserve	0961	48,967.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,305.61
State - On-Schedule Transportation Reimbursement	3210	43,305.62
District Tax Levy	1110	294,388.77
District Mills	999	17.24
Total Estimated Revenues to Fund Adopted Budget	0004	381,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

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0805 Thompson Falls H S

13 Tuition Fund

Adopted Budget	0001	107,819.81

Budget Uses

Expenditure Budget	0002	107,819.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,819.81
District Mills	999	6.31
Total Estimated Revenues to Fund Adopted Budget	0004	107,819.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
45 Sanders

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,341.48
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	83,341.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	216,658.52
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,522.83
Operating Reserve	0961	3,850.00
Unreserved Fund Balance Reappropriated	0970	5,672.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,327.17
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	54,741.40

Budget Uses

Expenditure Budget	0002	54,741.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,076.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,076.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,665.12
District Tax Levy	1110	50,000.00
District Mills	999	2.93
Total Estimated Revenues to Fund Adopted Budget	0004	54,741.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12.04

Budget Uses

Expenditure Budget	0002	12.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

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0805 Thompson Falls H S

61 Building Reserve Fund

Adopted Budget		0001	125,307.56

Budget Uses

Expenditure Budget		0002	125,307.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	88,527.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	88,527.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,650.65
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,129.35	
District Tax Levy		1110	19,129.35
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	125,307.56

Budget Report
FY 2023

16 Gallatin

Submit ID: 0360-11240760

0360 Three Forks Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 542	N/A	14,177,128

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	397	N/A	10,138,149
Non-located - 04 Broadwater	130	N/A	3,676,185
Non-located - 22 Jefferson	15	N/A	362,794

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Lori Sayers

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0360-11240760

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,547,148.78	348,969.04	10%	9.84%	0.00	2,821,055.48	726,093.30	51.21
10 Transportation	166,000.00	33,200.00	20%	20.00%	11,634.63	86,793.84	67,571.53	4.77
11 Bus Depreciation Reserve	115,527.64	0.00	N/A	0.00%	11,915.56	0.00	103,612.08	7.31
13 Tuition	124,996.12		N/A		19,786.86	0.00	105,209.26	7.42
14 Retirement	510,000.00	72,507.49	20%	14.22%	0.00	510,000.00		
17 Adult Education	20,169.49	0.00	35%	0.00%	20,169.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,576.07	0.00	N/A	0.00%	38,403.53	3,172.54	25,000.00	1.76
29 Flexibility	35,094.87	0.00	N/A	0.00%	35,094.87	0.00	0.00	0.00
61 Building Reserve	239,760.57	0.00	N/A	0.00%	165,250.57	35,277.58	39,232.42	2.77
Total of All Funds	4,825,273.54	454,676.53			302,255.51	3,456,299.44	1,066,718.59	75.24

50 Debt Service **Tax Jurisdiction**								
16	421,550.00	52,541.81	20-9-438	12.46%	0.00	0.00	421,550.00	29.73

Budget Report
FY 2023

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Submit ID: 0360-11240760

0360 Three Forks Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THREE FORKS K-6	407 *
M1	THREE FORKS 7-8	135 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,618,153.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,020.82
D.	At Risk Student	(I-D)	12,191.28
E.	Indian Education For All	(I-E)	12,617.76
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	12,081.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,760.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,445.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	541
B.	BASE Budget Limit	(II-B)	3,150,233.06
C.	Maximum Budget Limit	(II-C)	3,893,725.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,347.09
E.	Adopted Budget	(II-E)	3,447,580.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,249,801.69
H.	Maximum Budget Limit	(II-H)	4,011,873.60
I.	Highest Budget Without a Vote	(II-I)	3,547,148.78
J.	Highest Budget	(II-J)	4,011,873.60
K.	Highest Voted Amount	(II-K)	464,724.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,547,148.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		348,969.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		348,969.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,547,148.78
1.	BASE Budget Limit	(V-A1)	3,249,801.69	
2.	Over-BASE Budget	(V-A2)	297,347.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,618,153.09
1.	Direct State Aid Paid By State	(V-B1)	1,618,153.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,020.82
D.	At Risk Student	(V-D)		12,191.28
E.	Indian Education For All	(V-E)		12,617.76
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		12,081.18
H.	Special Education Allowable Cost Payment	(V-H)		108,760.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,211.40
1.	Actual Non-Levy Revenue	(V-J1)	2,211.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,319,163.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	890,416.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	428,746.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,249,801.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,347.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,347.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.97
1.	District Property Tax Levy Mills	(V-U1)	20.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

16 Gallatin

Submit ID: 0360-11240760

0360 Three Forks Elem

01 General Fund

Adopted Budget	0001	3,547,148.78

Budget Uses

Expenditure Budget	0002	3,547,148.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,618,153.09
Quality Educator	3111	163,020.82
At Risk Student	3112	12,191.28
Indian Education For All	3113	12,617.76
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	108,760.15
Data For Achievement	3116	12,081.18
State - Guaranteed Tax Base Aid	3120	890,416.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,211.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	428,746.21		
Over-BASE Levy	1110(c)	297,347.09		
District Tax Levy			1110	726,093.30
Total Estimated Revenues to Fund Adopted Budget			0004	3,547,148.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	166,000.00

Budget Uses

Expenditure Budget	0002	166,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,903.49
Contingency	0006	7,890.35
Over-Schedule	0011	79,206.16
Fund Balance for Budget	TFS48	44,834.63
Operating Reserve	0961	33,200.00
Unreserved Fund Balance Reappropriated	0970	11,634.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,396.92
State - On-Schedule Transportation Reimbursement	3210	43,396.92
District Tax Levy	1110	67,571.53
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	166,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0360 Three Forks Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	115,527.64

Budget Uses

Expenditure Budget	0002	115,527.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,915.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,915.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	103,612.08
District Mills	999	7.31
Total Estimated Revenues to Fund Adopted Budget	0004	115,527.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	190,264.59	0.00	38,052.92	38,052.92
Kajeet 1200M Modem for IBR1700/COR Dock (6 at $599 each)	2022	3,594.00	0.00	718.80	0.00
Kajeet SmartBus Hard Install Kits for buses (6 at $495 each)	2022	2,970.00	0.00	594.00	0.00
Kajeet SmartBus Portable Kit for van	2022	159.97	0.00	31.99	0.00
2022 INTL 72 PASS ROUTE BUS	2021	64,685.78	12,937.16	12,937.16	12,937.16
2019 EC RE ROUTE BUS	2020	84,804.72	33,921.88	16,960.94	16,960.94
2020 IC CE SCHOOL BUS	2020	57,705.30	23,082.12	11,541.06	11,541.06
2019 BLUEBIRD ACTIVITY BUS	2018	120,600.00	72,360.00	24,120.00	24,120.00
2014 International	2014	48,566.45	72,849.68	N/A	NA
2014 International	2013	48,566.45	72,849.68	N/A	NA
2005 Bluebird Activity Bus	2011	46,900.00	70,350.00	N/A	NA
2001 BLUEBIRD ACTIVITY BUS	2010	50,250.00	75,375.00	N/A	NA
2011 INTERNATIONAL	2010	55,346.00	83,019.00	N/A	NA
Total					103,612.08

13 Tuition Fund

Adopted Budget	0001	124,996.12

Budget Uses

Expenditure Budget	0002	124,996.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,786.86
Unreserved Fund Balance Reappropriated	0970	19,786.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	105,209.26
District Mills	999	7.42
Total Estimated Revenues to Fund Adopted Budget	0004	124,996.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	510,000.00

Budget Uses

Expenditure Budget	0002	510,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,507.49
Operating Reserve	0961	72,507.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	510,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	510,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,169.49

Budget Uses

Expenditure Budget	0002	20,169.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,169.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,169.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,169.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,576.07

Budget Uses

Expenditure Budget	0002	66,576.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,403.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,403.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,172.54
District Tax Levy	1110	25,000.00
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	66,576.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,094.87

Budget Uses

Expenditure Budget	0002	35,094.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,094.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,094.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,094.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

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Taxable Value		14,177,128.00
Adopted Budget	0001	421,550.00

Budget Uses

Expenditure Budget	0002	421,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,541.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	52,541.81
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	421,550.00
Jurisdiction Mills	999	29.73
Total Estimated Revenues to Fund Adopted Budget	0004	421,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/04/2020	06/30/2045	9,105,000.00	8,265,000.00	185,000.00	236,100.00	450.00
Total Bond Requirements							421,550.00
Total Debt Service Requirements						0002	421,550.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	239,760.57

Budget Uses

Expenditure Budget		0002	239,760.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	165,250.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	165,250.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,277.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,232.42	
District Tax Levy		1110	39,232.42
District Mills		999	2.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.77
Total Estimated Revenues to Fund Adopted Budget		0004	239,760.57

Budget Report
FY 2023

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-13494206

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	263	13,935,135

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	N/A	197	10,258,950
Non-located - 04 Broadwater	N/A	66	3,676,185

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Lori Sayers

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0361-13494206

0361 Three Forks H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,214,004.86	215,807.06	10%	9.75%	0.00	1,768,482.08	445,522.78	31.97
10 Transportation	100,000.00	20,000.00	20%	20.00%	17,342.40	26,193.85	56,463.75	4.05
11 Bus Depreciation Reserve	71,018.15	0.00	N/A	0.00%	19,985.34	0.00	51,032.81	3.66
13 Tuition	38,000.00		N/A		989.81	0.00	37,010.19	2.66
14 Retirement	260,000.00	48,000.00	20%	18.46%	7,527.21	252,472.79		
17 Adult Education	51,780.63	0.00	35%	0.00%	51,780.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,864.12	0.00	N/A	0.00%	17,894.92	1,969.20	0.00	0.00
29 Flexibility	21,575.44	0.00	N/A	0.00%	21,575.44	0.00	0.00	0.00
61 Building Reserve	127,891.61	0.00	N/A	0.00%	87,041.61	22,744.23	18,105.77	1.30
Total of All Funds	2,904,134.81	283,807.06			224,137.36	2,071,862.15	608,135.30	43.64

50 Debt Service **Tax Jurisdiction**								
16	900,500.00	46,564.12	20-9-438	5.17%	0.00	0.00	900,500.00	64.62

Budget Report
FY 2023

16 Gallatin

Submit ID: 0361-13494206

0361 Three Forks H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THREE FORKS HS 9-12 263

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,039,260.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,117.30
D.	At Risk Student	(I-D)	3,996.42
E.	Indian Education For All	(I-E)	6,122.64
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	5,862.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,465.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	33,143.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	235
B.	BASE Budget Limit	(II-B)	1,786,611.90
C.	Maximum Budget Limit	(II-C)	2,216,055.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,851.05
E.	Adopted Budget	(II-E)	1,983,462.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,017,153.81
H.	Maximum Budget Limit	(II-H)	2,508,345.49
I.	Highest Budget Without a Vote	(II-I)	2,214,004.86
J.	Highest Budget	(II-J)	2,508,345.49
K.	Highest Voted Amount	(II-K)	294,340.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,214,004.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		215,807.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		215,807.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,214,004.86
1.	BASE Budget Limit	(V-A1)	2,017,153.81	
2.	Over-BASE Budget	(V-A2)	196,851.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,039,260.92
1.	Direct State Aid Paid By State	(V-B1)	1,039,260.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,117.30
D.	At Risk Student	(V-D)		3,996.42
E.	Indian Education For All	(V-E)		6,122.64
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		5,862.27
H.	Special Education Allowable Cost Payment	(V-H)		53,465.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,157.14
1.	Actual Non-Levy Revenue	(V-J1)	2,157.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		839,942.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	591,271.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	248,671.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,017,153.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,851.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,851.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		17.84
U.	Over-BASE Mills	(V-U)		14.13
1.	District Property Tax Levy Mills	(V-U1)	14.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,214,004.86

Budget Uses

Expenditure Budget	0002	2,214,004.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,039,260.92
Quality Educator	3111	66,117.30
At Risk Student	3112	3,996.42
Indian Education For All	3113	6,122.64
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	53,465.27
Data For Achievement	3116	5,862.27
State - Guaranteed Tax Base Aid	3120	591,271.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,815.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	341.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	248,671.73		
Over-BASE Levy	1110(c)	196,851.05		
District Tax Levy			1110	445,522.78
Total Estimated Revenues to Fund Adopted Budget			0004	2,214,004.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,812.59
Contingency	0006	2,381.26
Over-Schedule	0011	73,806.15
Fund Balance for Budget	TFS48	37,342.40
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	17,342.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,096.92
State - On-Schedule Transportation Reimbursement	3210	13,096.93
District Tax Levy	1110	56,463.75
District Mills	999	4.05
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-13494206

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	71,018.15

Budget Uses

Expenditure Budget	0002	71,018.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,985.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,985.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	51,032.81
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	71,018.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	93,712.41	0.00	18,742.48	18,742.48
Kajeet 1200M Modem for IBR1700/COR Dock (3 at $599 each)	2022	1,797.00	0.00	359.40	0.00
Kajeet SmartBus 1700 Hard Install Kit for buses (3 at $495 each)	2022	1,485.00	0.00	297.00	0.00
Kajeet SmartBus Portable Kit for van	2022	159.97	0.00	31.99	0.00
2022 INTL 72 PASS ROUTE BUS	2021	31,860.16	6,372.03	6,372.03	6,372.03
2019 IC RE ROUTE BUS	2020	41,769.49	16,707.80	8,353.90	8,353.90
IC CE SCHOOL BUS	2020	28,422.02	11,368.80	5,684.40	5,684.40
2019 BLUEBIRD ACTIVITY BUS	2018	59,400.00	35,640.00	11,880.00	11,880.00
2014 International	2014	23,920.79	35,881.19	N/A	NA
Intl ICRP	2014	29,700.00	44,550.00	N/A	NA
2005 Bluebird Activity Bus	2011	21,450.00	32,175.00	N/A	NA
2001 Blubird Activity Bus	2010	24,750.00	37,125.00	N/A	NA
2011 International	2010	27,260.00	40,890.00	N/A	NA
Total					51,032.81

Budget Report
FY 2023

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0361 Three Forks H S

Submit ID: 0361-13494206

13 Tuition Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	989.81
Unreserved Fund Balance Reappropriated	0970	989.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,010.19
District Mills	999	2.66
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-13494206

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,527.21
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	7,527.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	252,472.79
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	51,780.63

Budget Uses

Expenditure Budget	0002	51,780.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,780.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,780.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,780.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,864.12

Budget Uses

Expenditure Budget	0002	19,864.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,894.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,894.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,969.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,864.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,575.44

Budget Uses

Expenditure Budget	0002	21,575.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,575.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,575.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,575.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0361 Three Forks H S

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50 Debt Service Fund

16

Taxable Value		13,935,135.00
Adopted Budget	0001	900,500.00

Budget Uses

Expenditure Budget	0002	900,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46,564.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	46,564.12
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	900,500.00
Jurisdiction Mills	999	64.62
Total Estimated Revenues to Fund Adopted Budget	0004	900,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/04/2020	06/30/2045	15,000,000.00	13,810,000.00	395,000.00	505,050.00	450.00
Total Bond Requirements							900,500.00
Total Debt Service Requirements						0002	900,500.00

Budget Report
FY 2023

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-13494206

61 Building Reserve Fund

Adopted Budget		0001	127,891.61

Budget Uses

Expenditure Budget		0002	127,891.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,041.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,041.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,744.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,105.77	
District Tax Levy		1110	18,105.77
District Mills		999	1.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.30
Total Estimated Revenues to Fund Adopted Budget		0004	127,891.61

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	491	*	205	16,449,678

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristi Sangray

(Signature) (Date)

Chairperson, School Trustees: Jason Noyes

(Signature) (Date)

County Superintendent: Melissa Franks

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,473,496.04	537,201.35	10%	9.81%	0.00	3,747,166.14	1,726,329.90	104.95
10 Transportation	463,535.83	84,981.62	20%	18.33%	0.00	147,722.26	315,813.57	19.20
11 Bus Depreciation Reserve	292,492.75	0.00	N/A	0.00%	227,992.75	0.00	64,500.00	3.92
13 Tuition	67,300.00		N/A		667.85	0.00	66,632.15	4.05
14 Retirement	801,340.00	160,268.00	20%	20.00%	60,198.91	741,141.09		
17 Adult Education	47,250.23	0.00	35%	0.00%	47,250.23	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	131,371.57	0.00	N/A	0.00%	76,938.37	4,433.20	50,000.00	3.04
29 Flexibility	256,777.62	0.00	N/A	0.00%	256,777.62	0.00	0.00	0.00
61 Building Reserve	101,508.96	0.00	N/A	0.00%	101,508.96	0.00	0.00	0.00
Total of All Funds	7,635,073.00	782,450.97			771,334.69	4,640,462.69	2,223,275.62	135.16

50 Debt Service **Tax Jurisdiction**								
01	1,323,150.00	0.00	20-9-438	0.00%	0.00	0.00	1,323,150.00	80.44

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TOWNSEND K-6	385
M1	TOWNSEND 7-8	106
H1	BROADWATER HS 9-12	205 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,305,241.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	198,400.50
D.	At Risk Student	(I-D)	17,406.31
E.	Indian Education For All	(I-E)	16,202.88
F.	American Indian Achievement Gap	(I-F)	7,786.00
G.	Data For Achievement	(I-G)	15,513.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	104,441.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	34,811.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,630.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,897.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	675
B.	BASE Budget Limit	(II-B)	4,338,605.68
C.	Maximum Budget Limit	(II-C)	5,397,360.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	932,331.50
E.	Adopted Budget	(II-E)	5,270,937.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,541,164.54
H.	Maximum Budget Limit	(II-H)	5,656,144.63
I.	Highest Budget Without a Vote	(II-I)	5,473,496.04
J.	Highest Budget	(II-J)	5,656,144.63
K.	Highest Voted Amount	(II-K)	182,648.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,473,496.04

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		537,201.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		537,201.35

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	74,862.77	29,579.18	104,441.95
B.	Special Education RSBG to Coop	24,952.62	9,859.08	34,811.70
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	39,926.16	15,775.30	55,701.46

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	181,164.00	334,453.00	515,617.00
F.	100% Of Per Student Entitlement	3,087,007.50	1,554,515.00	4,641,522.50
		3,268,171.50	1,888,968.00	5,157,139.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,153,664.54	666,805.70	1,820,470.24
H.	Special Education in BASE@40%	39,926.16	15,775.30	55,701.46
I.	Subsidized BASE Amount	1,193,590.70	682,581.00	1,876,171.70
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,473,496.04
1.	BASE Budget Limit	(V-A1)	4,541,164.54	
2.	Over-BASE Budget	(V-A2)	932,331.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,305,241.36
1.	Direct State Aid Paid By State	(V-B1)	2,305,241.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		198,400.50
D.	At Risk Student	(V-D)		17,406.31
E.	Indian Education For All	(V-E)		16,202.88
F.	American Indian Achievement Gap	(V-F)		7,786.00
G.	Data For Achievement	(V-G)		15,513.84

H.	Special Education Allowable Cost Payment	(V-H)		104,441.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,459.89
1.	Actual Non-Levy Revenue	(V-J1)	2,459.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,873,711.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,079,713.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	793,998.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,541,164.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		932,331.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,331.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.34
T.	BASE Mills - High School	(V-T)		15.93
U.	Over-BASE Mills	(V-U)		56.68
1.	District Property Tax Levy Mills	(V-U1)	56.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,473,496.04

Budget Uses

Expenditure Budget	0002	5,473,496.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,305,241.36
Quality Educator	3111	198,400.50
At Risk Student	3112	17,406.31
Indian Education For All	3113	16,202.88
American Indian Achievement Gap	3114	7,786.00
State Special Education Allowable Cost Payment to Districts	3115	104,441.95
Data For Achievement	3116	15,513.84
State - Guaranteed Tax Base Aid	3120	1,079,713.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	91.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,368.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	793,998.40		
Over-BASE Levy	1110(c)	932,331.50		
District Tax Levy			1110	1,726,329.90
Total Estimated Revenues to Fund Adopted Budget			0004	5,473,496.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	463,535.83

Budget Uses

Expenditure Budget	0002	463,535.83
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	134,292.96
Contingency	0006	13,429.30
Over-Schedule	0011	315,813.57
Fund Balance for Budget	TFS48	84,981.62
Operating Reserve	0961	84,981.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	73,861.13
State - On-Schedule Transportation Reimbursement	3210	73,861.13
District Tax Levy	1110	315,813.57
District Mills	999	19.20
Total Estimated Revenues to Fund Adopted Budget	0004	463,535.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	292,492.75

Budget Uses

Expenditure Budget	0002	292,492.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	227,992.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	227,992.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,500.00
District Mills	999	3.92
Total Estimated Revenues to Fund Adopted Budget	0004	292,492.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Freightliner M2 106 Medium	2020	253,985.00	101,594.00	50,797.00	50,797.00
2001 Motor Coach Bus	2016	150,450.00	180,540.00	30,090.00	13,703.00
1998 Van Hool Passenger Bus	2012	139,100.00	208,650.00	N/A	NA
1991 GMC BUS	2004	9,500.00	14,250.00	N/A	NA
1992 IHC Chassis/Amtran 71 Passenger	2002	31,703.00	47,554.50	N/A	NA
IHC/ANTRAN	1996	39,050.00	58,575.00	N/A	NA
Total					64,500.00

13 Tuition Fund

Adopted Budget	0001	67,300.00

Budget Uses

Expenditure Budget	0002	67,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	667.85
Unreserved Fund Balance Reappropriated	0970	667.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,632.15
District Mills	999	4.05
Total Estimated Revenues to Fund Adopted Budget	0004	67,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	801,340.00

Budget Uses

Expenditure Budget	0002	801,340.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	220,466.91
Operating Reserve	0961	160,268.00
Unreserved Fund Balance Reappropriated	0970	60,198.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	741,141.09
Total Estimated Revenues to Fund Adopted Budget	0004	801,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	47,250.23

Budget Uses

Expenditure Budget	0002	47,250.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,250.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,250.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,250.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

28 Technology Fund

Adopted Budget	0001	131,371.57

Budget Uses

Expenditure Budget	0002	131,371.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,938.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,938.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,433.20
District Tax Levy	1110	50,000.00
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	131,371.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	256,777.62

Budget Uses

Expenditure Budget	0002	256,777.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	256,777.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	256,777.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	256,777.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

50 Debt Service Fund

01

Taxable Value		16,449,678.00
Adopted Budget	0001	1,323,150.00

Budget Uses

Expenditure Budget	0002	1,323,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-18,411.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,323,150.00
Jurisdiction Mills	999	80.44
Total Estimated Revenues to Fund Adopted Budget	0004	1,323,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	08/20/2020	06/30/2040	941,900.00	850,500.00	36,000.00	29,312.50	450.00
Elementary Bond	08/20/2020	06/30/2040	17,896,100.00	16,159,500.00	684,000.00	556,937.50	450.00
Total Bond Requirements							1,307,150.00

SIDs

Issue Type		Amount
Elementary		8,000.00
High School		8,000.00
Total SID Requirements		16,000.00
Total Debt Service Requirements	0002	1,323,150.00

Budget Report
FY 2023

04 Broadwater

Submit ID: 0055-01756473

0055 Townsend K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	101,508.96

Budget Uses

Expenditure Budget		0002	101,508.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	101,508.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	101,508.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	101,508.96

Budget Report
FY 2023

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-13514237

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	1,208,309

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Christina Ostendorf

(Signature) (Date)

County Superintendent: Doug Ellingson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-13514237

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	75,969.42	10,000.00	10%	13.16%	294.91	40,495.28	35,179.23	29.12
10 Transportation	6,084.77	500.00	20%	8.22%	224.82	5,859.95	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	6,000.00	1,200.00	20%	20.00%	1,433.73	4,566.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	358.43	0.00	N/A	0.00%	289.15	69.28	0.00	0.00
29 Flexibility	6,703.25	0.00	N/A	0.00%	6,685.70	17.55	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	95,115.87	11,700.00			8,928.31	51,008.33	35,179.23	29.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-13514237

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RIVERVIEW K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,240.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	1,133.44
E.	Indian Education For All	(I-E)	116.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	111.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	762.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	254.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	72,533.90
C.	Maximum Budget Limit	(II-C)	89,715.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,000.00
E.	Adopted Budget	(II-E)	77,533.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	70,969.42
H.	Maximum Budget Limit	(II-H)	88,689.09
I.	Highest Budget Without a Vote	(II-I)	75,969.42
J.	Highest Budget	(II-J)	88,689.09
K.	Highest Voted Amount	(II-K)	12,719.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	75,969.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		294.91
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	294.91	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,294.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		75,969.42
1.	BASE Budget Limit	(V-A1)	70,969.42	
2.	Over-BASE Budget	(V-A2)	5,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,240.40
1.	Direct State Aid Paid By State	(V-B1)	38,240.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		1,133.44
E.	Indian Education For All	(V-E)		116.40
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		111.45
H.	Special Education Allowable Cost Payment	(V-H)		762.35
I.	Remaining Fund Balance Available	(V-I)		294.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		131.24
1.	Actual Non-Levy Revenue	(V-J1)	131.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,179.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,179.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		70,969.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.14
1.	District Property Tax Levy Mills	(V-U1)	4.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
09 Custer

0177 Trail Creek Elem

Submit ID: 0177-13514237

01 General Fund

Adopted Budget	0001	75,969.42

Budget Uses

Expenditure Budget	0002	75,969.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	294.91
Direct State Aid	3110	38,240.40
Quality Educator	3111	0.00
At Risk Student	3112	1,133.44
Indian Education For All	3113	116.40
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	762.35
Data For Achievement	3116	111.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	107.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	23.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,179.23		
Over-BASE Levy	1110(c)	5,000.00		
District Tax Levy			1110	35,179.23
Total Estimated Revenues to Fund Adopted Budget			0004	75,969.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,084.77

Budget Uses

Expenditure Budget	0002	6,084.77
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,531.61
Contingency	0006	553.16
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	724.82
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	224.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,817.56
State - On-Schedule Transportation Reimbursement	3210	3,042.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,084.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,633.73
Operating Reserve	0961	1,200.00
Unreserved Fund Balance Reappropriated	0970	1,433.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,566.27
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	358.43

Budget Uses

Expenditure Budget	0002	358.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	289.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	289.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	69.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	358.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,703.25

Budget Uses

Expenditure Budget	0002	6,703.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,685.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,685.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17.55
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,703.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-13514237

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

27 Lincoln

0534 Trego Elem

Submit ID: 0534-81826765

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	31	N/A	2,031,774

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shari Puryer

(Signature) (Date)

Chairperson, School Trustees: Ken Smith

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

0534 Trego Elem

Submit ID: 0534-81826765

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	270,751.49	23,563.07	10%	8.70%	0.00	152,984.29	117,767.20	57.96
10 Transportation	49,000.00	4,742.20	20%	9.68%	0.00	35,920.08	13,079.92	6.44
11 Bus Depreciation Reserve	71,300.09	0.00	N/A	0.00%	59,480.09	0.00	11,820.00	5.82
13 Tuition	701.83		N/A		701.83	0.00	0.00	0.00
14 Retirement	33,000.00	6,600.00	20%	20.00%	2,850.46	30,149.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,623.68	0.00	N/A	0.00%	3,401.38	222.30	0.00	0.00
29 Flexibility	12,336.51	0.00	N/A	0.00%	12,336.51	0.00	0.00	0.00
61 Building Reserve	33,964.40	0.00	N/A	0.00%	16,214.40	12,346.25	5,403.75	2.66
Total of All Funds	474,678.00	34,905.27			94,984.67	231,622.46	148,070.87	72.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

27 Lincoln

0534 Trego Elem

Submit ID: 0534-81826765

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TREGO K-8 31

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	107,490.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,624.00
D.	At Risk Student	(I-D)	1,522.64
E.	Indian Education For All	(I-E)	721.68
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	690.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,534.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,575.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	412.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	190,972.40
C.	Maximum Budget Limit	(II-C)	238,586.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,038.03
E.	Adopted Budget	(II-E)	234,010.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	227,713.46
H.	Maximum Budget Limit	(II-H)	283,673.27
I.	Highest Budget Without a Vote	(II-I)	270,751.49
J.	Highest Budget	(II-J)	283,673.27
K.	Highest Voted Amount	(II-K)	12,921.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	270,751.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,563.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,563.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		270,751.49
1.	BASE Budget Limit	(V-A1)	227,713.46	
2.	Over-BASE Budget	(V-A2)	43,038.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		107,490.09
1.	Direct State Aid Paid By State	(V-B1)	107,490.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,624.00
D.	At Risk Student	(V-D)		1,522.64
E.	Indian Education For All	(V-E)		721.68
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		690.99
H.	Special Education Allowable Cost Payment	(V-H)		11,534.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		247.26
1.	Actual Non-Levy Revenue	(V-J1)	247.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		89,882.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	15,153.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	74,729.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		227,713.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,038.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,038.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.18
1.	District Property Tax Levy Mills	(V-U1)	21.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	270,751.49

Budget Uses

Expenditure Budget	0002	270,751.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	107,490.09
Quality Educator	3111	15,624.00
At Risk Student	3112	1,522.64
Indian Education For All	3113	721.68
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,534.27
Data For Achievement	3116	690.99
State - Guaranteed Tax Base Aid	3120	15,153.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	240.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	74,729.17		
Over-BASE Levy	1110(c)	43,038.03		
District Tax Levy			1110	117,767.20
Total Estimated Revenues to Fund Adopted Budget			0004	270,751.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,654.62
Contingency	0006	3,265.46
Over-Schedule	0011	13,079.92
Fund Balance for Budget	TFS48	4,742.20
Operating Reserve	0961	4,742.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,960.04
State - On-Schedule Transportation Reimbursement	3210	17,960.04
District Tax Levy	1110	13,079.92
District Mills	999	6.44
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	71,300.09

Budget Uses

Expenditure Budget	0002	71,300.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,480.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,480.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,820.00
District Mills	999	5.82
Total Estimated Revenues to Fund Adopted Budget	0004	71,300.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Bluebird Handicap Accessible	2022	28,500.00	0.00	5,700.00	5,700.00
2013 Bluebird	2021	19,200.00	2,400.00	3,840.00	2,400.00
1357	2008	74,200.00	93,438.05	14,840.00	3,720.00
Total					11,820.00

13 Tuition Fund

Adopted Budget	0001	701.83

Budget Uses

Expenditure Budget	0002	701.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	701.83
Unreserved Fund Balance Reappropriated	0970	701.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	701.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0534 Trego Elem

Submit ID: 0534-81826765

14 Retirement Fund

Adopted Budget	0001	33,000.00

Budget Uses

Expenditure Budget	0002	33,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,450.46
Operating Reserve	0961	6,600.00
Unreserved Fund Balance Reappropriated	0970	2,850.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,149.54
Total Estimated Revenues to Fund Adopted Budget	0004	33,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,623.68

Budget Uses

Expenditure Budget	0002	3,623.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,401.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,401.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	222.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,623.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,336.51

Budget Uses

Expenditure Budget	0002	12,336.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,336.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,336.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,336.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0534 Trego Elem

Submit ID: 0534-81826765

61 Building Reserve Fund

Adopted Budget		0001	33,964.40

Budget Uses

Expenditure Budget		0002	33,964.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,214.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,214.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,346.25
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,403.75	
District Tax Levy		1110	5,403.75
District Mills		999	2.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.66
Total Estimated Revenues to Fund Adopted Budget		0004	33,964.40

Budget Report
FY 2023

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-61670335

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	37	N/A	5,301,639

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joane Bayer

(Signature) (Date)

Chairperson, School Trustees: Tammy Burke

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-61670335

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	259,291.38	30,154.09	10%	11.63%	19,159.84	147,456.14	92,675.40	17.48
10 Transportation	115,000.00	23,000.00	20%	20.00%	47,113.40	9,415.45	58,471.15	11.03
11 Bus Depreciation Reserve	51,752.83	0.00	N/A	0.00%	40,643.99	0.00	11,108.84	2.10
13 Tuition	165,000.00		N/A		48,752.28	0.00	116,247.72	21.93
14 Retirement	27,500.00	5,500.00	20%	20.00%	266.18	27,233.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	690.89	0.00	N/A	0.00%	449.05	241.84	0.00	0.00
29 Flexibility	167,833.13	0.00	N/A	0.00%	167,833.13	0.00	0.00	0.00
61 Building Reserve	65,715.25	0.00	N/A	0.00%	47,635.25	3,717.39	14,362.61	2.71
Total of All Funds	852,783.48	58,654.09			371,853.12	188,064.64	292,865.72	55.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-61670335

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TRINITY K-6 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	123,462.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,631.20
D.	At Risk Student	(I-D)	3,889.26
E.	Indian Education For All	(I-E)	861.36
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	824.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,641.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,880.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	200,538.29
C.	Maximum Budget Limit	(II-C)	246,847.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,557.31
E.	Adopted Budget	(II-E)	212,095.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	247,734.07
H.	Maximum Budget Limit	(II-H)	305,607.04
I.	Highest Budget Without a Vote	(II-I)	259,291.38
J.	Highest Budget	(II-J)	305,607.04
K.	Highest Voted Amount	(II-K)	46,315.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	259,291.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		25,929.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,224.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,224.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,159.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,159.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		49,313.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		259,291.38
1.	BASE Budget Limit	(V-A1)	247,734.07	
2.	Over-BASE Budget	(V-A2)	11,557.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		123,462.20
1.	Direct State Aid Paid By State	(V-B1)	123,462.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,631.20
D.	At Risk Student	(V-D)		3,889.26
E.	Indian Education For All	(V-E)		861.36
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		824.73
H.	Special Education Allowable Cost Payment	(V-H)		5,641.39
I.	Remaining Fund Balance Available	(V-I)		19,159.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		230.00
1.	Actual Non-Levy Revenue	(V-J1)	230.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		81,118.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	81,118.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		247,734.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,557.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,557.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.18
1.	District Property Tax Levy Mills	(V-U1)	2.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	259,291.38

Budget Uses

Expenditure Budget	0002	259,291.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,159.84
Direct State Aid	3110	123,462.20
Quality Educator	3111	11,631.20
At Risk Student	3112	3,889.26
Indian Education For All	3113	861.36
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	5,641.39
Data For Achievement	3116	824.73
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	220.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	81,118.09		
Over-BASE Levy	1110(c)	11,557.31		
District Tax Levy			1110	92,675.40
Total Estimated Revenues to Fund Adopted Budget			0004	259,291.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,559.50
Contingency	0006	855.95
Over-Schedule	0011	105,584.55
Fund Balance for Budget	TFS48	70,113.40
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	47,113.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,707.72
State - On-Schedule Transportation Reimbursement	3210	4,707.73
District Tax Levy	1110	58,471.15
District Mills	999	11.03
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	51,752.83

Budget Uses

Expenditure Budget	0002	51,752.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,643.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,643.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	11,108.84
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	51,752.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet Micro Bird Bus	2017	55,544.20	40,108.84	11,108.84	11,108.84
Total					11,108.84

13 Tuition Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,752.28
Unreserved Fund Balance Reappropriated	0970	48,752.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	116,247.72
District Mills	999	21.93
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	27,500.00

Budget Uses

Expenditure Budget	0002	27,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,766.18
Operating Reserve	0961	5,500.00
Unreserved Fund Balance Reappropriated	0970	266.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	27,233.82
Total Estimated Revenues to Fund Adopted Budget	0004	27,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	690.89

Budget Uses

Expenditure Budget	0002	690.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	449.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	449.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	241.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	690.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	167,833.13

Budget Uses

Expenditure Budget	0002	167,833.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	167,833.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,833.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	167,833.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-61670335

61 Building Reserve Fund

Adopted Budget		0001	65,715.25

Budget Uses

Expenditure Budget		0002	65,715.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,635.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,635.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,717.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,362.61	
District Tax Levy		1110	14,362.61
District Mills		999	2.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.71
Total Estimated Revenues to Fund Adopted Budget		0004	65,715.25

Budget Report
FY 2023

45 Sanders

Submit ID: 0807-41233633

0807 Trout Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	66	N/A	8,158,408

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer McPherson

(Signature) (Date)

Chairperson, School Trustees: D. Scott Rasor

(Signature) (Date)

County Superintendent: Nichol Scribner

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-41233633

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	661,382.09	53,553.31	10%	8.10%	0.00	323,281.72	338,100.37	41.45
10 Transportation	280,000.00	54,000.00	20%	19.29%	11,680.16	57,119.86	211,199.98	25.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	25,319.66		N/A		25,319.66	69.29	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	45,609.60	79,390.40		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	874.77	310.65	13,814.58	1.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,529.49	9.17	N/A	0.04%	0.00	529.49	25,000.00	3.06
29 Flexibility	31,548.56	0.00	N/A	0.00%	31,471.53	77.03	0.00	0.00
61 Building Reserve	89,784.63	0.00	N/A	0.00%	68,184.63	3,294.92	18,305.08	2.24
Total of All Funds	1,253,564.43	137,812.48			183,140.35	464,073.36	606,420.01	74.33

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

45 Sanders

Submit ID: 0807-41233633

0807 Trout Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROUT CREEK K-8	53
M1	TROUT CREEK 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	260,215.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,526.40
D.	At Risk Student	(I-D)	5,048.57
E.	Indian Education For All	(I-E)	1,536.48
F.	American Indian Achievement Gap	(I-F)	2,290.00
G.	Data For Achievement	(I-G)	1,471.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,046.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,354.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	494,573.21
C.	Maximum Budget Limit	(II-C)	617,404.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,992.78
E.	Adopted Budget	(II-E)	613,565.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	542,389.31
H.	Maximum Budget Limit	(II-H)	679,457.19
I.	Highest Budget Without a Vote	(II-I)	661,382.09
J.	Highest Budget	(II-J)	679,457.19
K.	Highest Voted Amount	(II-K)	18,075.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	661,382.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,553.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,553.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		661,382.09
1.	BASE Budget Limit	(V-A1)	542,389.31	
2.	Over-BASE Budget	(V-A2)	118,992.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		260,215.42
1.	Direct State Aid Paid By State	(V-B1)	260,215.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,526.40
D.	At Risk Student	(V-D)		5,048.57
E.	Indian Education For All	(V-E)		1,536.48
F.	American Indian Achievement Gap	(V-F)		2,290.00
G.	Data For Achievement	(V-G)		1,471.14
H.	Special Education Allowable Cost Payment	(V-H)		31,046.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		147.17
1.	Actual Non-Levy Revenue	(V-J1)	147.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		219,107.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	219,107.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		542,389.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,992.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,992.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.59
1.	District Property Tax Levy Mills	(V-U1)	14.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	661,382.09

Budget Uses

Expenditure Budget	0002	661,382.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	260,215.42
Quality Educator	3111	21,526.40
At Risk Student	3112	5,048.57
Indian Education For All	3113	1,536.48
American Indian Achievement Gap	3114	2,290.00
State Special Education Allowable Cost Payment to Districts	3115	31,046.54
Data For Achievement	3116	1,471.14
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	147.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	219,107.59		
Over-BASE Levy	1110(c)	118,992.78		
District Tax Levy			1110	338,100.37
Total Estimated Revenues to Fund Adopted Budget			0004	661,382.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,695.00
Contingency	0006	5,169.50
Over-Schedule	0011	223,135.50
Fund Balance for Budget	TFS48	65,680.16
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	11,680.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	255.36
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,432.25
State - On-Schedule Transportation Reimbursement	3210	28,432.25
District Tax Levy	1110	211,199.98
District Mills	999	25.89
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-41233633

13 Tuition Fund

Adopted Budget	0001	25,319.66

Budget Uses

Expenditure Budget	0002	25,319.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,319.66
Unreserved Fund Balance Reappropriated	0970	25,319.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	69.29
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,319.66
Estimated Revenues Exceeding Adopted Budget	0004a	69.29

Budget Report
FY 2023
45 Sanders

Submit ID: 0807-41233633

0807 Trout Creek Elem

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,609.60
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	45,609.60

Estimated Funding Sources

Interest Earnings	1510	107.93
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	79,282.47
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,124.77
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	874.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	300.00
Interest Earnings	1510	10.65
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,814.58
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,529.49

Budget Uses

Expenditure Budget	0002	25,529.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9.17
Operating Reserve	0961	9.17
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	529.49
District Tax Levy	1110	25,000.00
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	25,529.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
45 Sanders

Submit ID: 0807-41233633

0807 Trout Creek Elem

29 Flexibility Fund

Adopted Budget	0001	31,548.56

Budget Uses

Expenditure Budget	0002	31,548.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,471.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,471.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	77.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,548.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

45 Sanders

Submit ID: 0807-41233633

0807 Trout Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	89,784.63

Budget Uses

Expenditure Budget		0002	89,784.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,184.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,184.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,294.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,305.08	
District Tax Levy		1110	18,305.08
District Mills		999	2.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.24
Total Estimated Revenues to Fund Adopted Budget		0004	89,784.63

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	286	N/A	5,731,401

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trinette Todd

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,115,908.63	197,234.82	10%	9.32%	0.00	1,598,988.55	516,920.08	90.21
10 Transportation	380,000.00	0.00	20%	0.00%	0.00	63,997.02	316,002.98	55.14
11 Bus Depreciation Reserve	83,063.41	0.00	N/A	0.00%	73,063.41	0.00	10,000.00	1.74
13 Tuition	65,000.00		N/A		352.96	0.00	64,647.04	11.28
14 Retirement	325,000.00	65,000.00	20%	20.00%	16,769.48	308,230.52		
17 Adult Education	40,000.00	0.00	35%	0.00%	592.70	0.00	39,407.30	6.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,745.63	0.00	N/A	0.00%	0.11	1,745.52	0.00	0.00
29 Flexibility	2,178.25	0.00	N/A	0.00%	0.00	2,178.25	0.00	0.00
61 Building Reserve	43,898.45	0.00	N/A	0.00%	78.45	28,249.36	15,570.64	2.72
Total of All Funds	3,056,794.37	262,234.82			90,857.11	2,003,389.22	962,548.04	167.97

50 Debt Service **Tax Jurisdiction**								
0519	76,537.50	0.00	20-9-438	0.00%	13,913.80	0.00	62,623.70	10.93

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROY K-6	213
M1	TROY 7-8	73

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	888,896.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	96,059.82
D.	At Risk Student	(I-D)	19,377.95
E.	Indian Education For All	(I-E)	6,658.08
F.	American Indian Achievement Gap	(I-F)	1,832.00
G.	Data For Achievement	(I-G)	6,374.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,606.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,534.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,232.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	262
B.	BASE Budget Limit	(II-B)	1,608,543.79
C.	Maximum Budget Limit	(II-C)	2,001,368.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,877.12
E.	Adopted Budget	(II-E)	1,936,420.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,788,031.51
H.	Maximum Budget Limit	(II-H)	2,206,097.32
I.	Highest Budget Without a Vote	(II-I)	2,115,908.63
J.	Highest Budget	(II-J)	2,206,097.32
K.	Highest Voted Amount	(II-K)	90,188.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,115,908.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		197,234.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		197,234.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,115,908.63
1.	BASE Budget Limit	(V-A1)	1,788,031.51	
2.	Over-BASE Budget	(V-A2)	327,877.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		888,896.34
1.	Direct State Aid Paid By State	(V-B1)	888,896.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		96,059.82
D.	At Risk Student	(V-D)		19,377.95
E.	Indian Education For All	(V-E)		6,658.08
F.	American Indian Achievement Gap	(V-F)		1,832.00
G.	Data For Achievement	(V-G)		6,374.94
H.	Special Education Allowable Cost Payment	(V-H)		43,606.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		527.00
1.	Actual Non-Levy Revenue	(V-J1)	527.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		724,698.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	535,656.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	189,042.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,788,031.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,877.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,877.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.21
1.	District Property Tax Levy Mills	(V-U1)	57.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,115,908.63

Budget Uses

Expenditure Budget	0002	2,115,908.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	888,896.34
Quality Educator	3111	96,059.82
At Risk Student	3112	19,377.95
Indian Education For All	3113	6,658.08
American Indian Achievement Gap	3114	1,832.00
State Special Education Allowable Cost Payment to Districts	3115	43,606.42
Data For Achievement	3116	6,374.94
State - Guaranteed Tax Base Aid	3120	535,656.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	507.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	189,042.96		
Over-BASE Levy	1110(c)	327,877.12		
District Tax Levy			1110	516,920.08
Total Estimated Revenues to Fund Adopted Budget			0004	2,115,908.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,179.11
Contingency	0006	5,817.91
Over-Schedule	0011	316,002.98
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,998.51
State - On-Schedule Transportation Reimbursement	3210	31,998.51
District Tax Levy	1110	316,002.98
District Mills	999	55.14
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	83,063.41

Budget Uses

Expenditure Budget	0002	83,063.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,063.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,063.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	83,063.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 CE S Bus	2019	103,433.77	0.00	20,686.75	0.00
2016 IC CE	2016	58,028.00	16,605.60	11,605.60	0.00
2014 IC 3000	2014	90,350.00	96,210.00	18,070.00	5,000.00
2011 IC 3000	2012	96,631.00	131,631.00	19,326.20	5,000.00
2005 Thomas	2006	63,385.00	95,077.50	N/A	NA
2001 Thomas International	2004	53,528.00	80,292.00	N/A	NA
Total					10,000.00

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	352.96
Unreserved Fund Balance Reappropriated	0970	352.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	64,647.04
District Mills	999	11.28
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,769.48
Operating Reserve	0961	65,000.00
Unreserved Fund Balance Reappropriated	0970	16,769.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	308,230.52
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	592.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	592.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,407.30
District Mills	999	6.88
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,745.63

Budget Uses

Expenditure Budget	0002	1,745.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,745.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,745.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,178.25

Budget Uses

Expenditure Budget	0002	2,178.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,178.25
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,178.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

50 Debt Service Fund

0519

Taxable Value		5,731,401.00
Adopted Budget	0001	76,537.50

Budget Uses

Expenditure Budget	0002	76,537.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,913.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,913.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,623.70
Jurisdiction Mills	999	10.93
Total Estimated Revenues to Fund Adopted Budget	0004	76,537.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/24/2016	06/30/2023	530,000.00	25,000.00	75,000.00	1,537.50	0.00
Total Bond Requirements							76,537.50
Total Debt Service Requirements						0002	76,537.50

Budget Report
FY 2023

27 Lincoln

0519 Troy Elem

Submit ID: 0519-27640766

61 Building Reserve Fund

Adopted Budget		0001	43,898.45

Budget Uses

Expenditure Budget		0002	43,898.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,249.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,570.64	
District Tax Levy		1110	15,570.64
District Mills		999	2.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.72
Total Estimated Revenues to Fund Adopted Budget		0004	43,898.45

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	137	7,602,733

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trinette Todd

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,423,951.32	139,472.23	10%	9.79%	0.00	1,094,397.83	329,553.49	43.34
10 Transportation	340,000.00	0.00	20%	0.00%	0.00	42,216.45	297,783.55	39.17
11 Bus Depreciation Reserve	106,825.67	0.00	N/A	0.00%	96,825.67	0.00	10,000.00	1.32
13 Tuition	50,000.00		N/A		124.10	0.00	49,875.90	6.56
14 Retirement	210,000.00	24,095.61	20%	11.47%	0.00	210,000.00		
17 Adult Education	45,000.00	0.00	35%	0.00%	463.88	0.00	44,536.12	5.86
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,191.58	0.00	N/A	0.00%	0.25	1,191.33	0.00	0.00
29 Flexibility	9,004.10	0.00	N/A	0.00%	0.00	9,004.10	0.00	0.00
61 Building Reserve	38,042.35	0.00	N/A	0.00%	7,862.35	20,198.06	9,981.94	1.31
Total of All Funds	2,224,015.02	163,567.84			105,276.25	1,377,007.77	741,731.00	97.56

50 Debt Service **Tax Jurisdiction**								
0520	76,537.50	0.00	20-9-438	0.00%	11,064.86	0.00	65,472.64	8.61

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TROY HS 9-12 137 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	614,916.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,028.18
D.	At Risk Student	(I-D)	10,634.72
E.	Indian Education For All	(I-E)	3,189.36
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	3,053.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,550.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,504.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,751.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	138
B.	BASE Budget Limit	(II-B)	1,173,844.55
C.	Maximum Budget Limit	(II-C)	1,460,687.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,605.92
E.	Adopted Budget	(II-E)	1,377,450.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,220,345.40
H.	Maximum Budget Limit	(II-H)	1,521,308.99
I.	Highest Budget Without a Vote	(II-I)	1,423,951.32
J.	Highest Budget	(II-J)	1,521,308.99
K.	Highest Voted Amount	(II-K)	97,357.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,423,951.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		139,472.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,472.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,423,951.32
1.	BASE Budget Limit	(V-A1)	1,220,345.40	
2.	Over-BASE Budget	(V-A2)	203,605.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		614,916.89
1.	Direct State Aid Paid By State	(V-B1)	614,916.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,028.18
D.	At Risk Student	(V-D)		10,634.72
E.	Indian Education For All	(V-E)		3,189.36
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		3,053.73
H.	Special Education Allowable Cost Payment	(V-H)		36,550.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		123.37
1.	Actual Non-Levy Revenue	(V-J1)	123.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		502,704.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	376,756.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	125,947.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,220,345.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,605.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,605.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.56
U.	Over-BASE Mills	(V-U)		26.78
1.	District Property Tax Levy Mills	(V-U1)	26.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,423,951.32

Budget Uses

Expenditure Budget	0002	1,423,951.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	614,916.89
Quality Educator	3111	48,028.18
At Risk Student	3112	10,634.72
Indian Education For All	3113	3,189.36
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	36,550.02
Data For Achievement	3116	3,053.73
State - Guaranteed Tax Base Aid	3120	376,756.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	123.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	125,947.57		
Over-BASE Levy	1110(c)	203,605.92		
District Tax Levy			1110	329,553.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,423,951.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,378.59
Contingency	0006	3,837.86
Over-Schedule	0011	297,783.55
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,108.22
State - On-Schedule Transportation Reimbursement	3210	21,108.23
District Tax Levy	1110	297,783.55
District Mills	999	39.17
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	106,825.67

Budget Uses

Expenditure Budget	0002	106,825.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,825.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,825.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	106,825.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 CE S Bus	2020	98,062.95	0.00	19,612.59	0.00
2018 IC CE	2018	117,034.00	32,500.00	23,406.80	0.00
2016 IC CE	2016	38,785.33	23,271.21	7,757.07	0.00
Type IC 3000	2012	121,832.00	98,099.20	24,366.40	5,000.00
2009 Thomas International	2008	119,123.00	147,454.71	23,824.60	5,000.00
2005 Thomas International	2007	62,160.00	93,240.00	N/A	NA
2003 Thomas International	2004	59,816.00	89,724.00	N/A	NA
Total					10,000.00

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124.10
Unreserved Fund Balance Reappropriated	0970	124.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,875.90
District Mills	999	6.56
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,095.61
Operating Reserve	0961	24,095.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	210,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	463.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	463.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,536.12
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,191.58

Budget Uses

Expenditure Budget	0002	1,191.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,191.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,191.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

29 Flexibility Fund

Adopted Budget	0001	9,004.10

Budget Uses

Expenditure Budget	0002	9,004.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,004.10
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,004.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

50 Debt Service Fund

0520

Taxable Value		7,602,733.00
Adopted Budget	0001	76,537.50

Budget Uses

Expenditure Budget	0002	76,537.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,064.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,064.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,472.64
Jurisdiction Mills	999	8.61
Total Estimated Revenues to Fund Adopted Budget	0004	76,537.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Refunding Bond	02/24/2016	06/30/2023	530,000.00	25,000.00	75,000.00	1,537.50	0.00
Total Bond Requirements							76,537.50
Total Debt Service Requirements						0002	76,537.50

Budget Report
FY 2023

27 Lincoln

0520 Troy H S

Submit ID: 0520-24673908

61 Building Reserve Fund

Adopted Budget		0001	38,042.35

Budget Uses

Expenditure Budget		0002	38,042.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,862.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,862.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,198.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,981.94	
District Tax Levy		1110	9,981.94
District Mills		999	1.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	38,042.35

Budget Report
FY 2023

03 Blaine

0044 Turner Elem

Submit ID: 0044-10323162

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 51	N/A	1,584,964

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denita Humphreys

(Signature) (Date)

Chairperson, School Trustees: Chris Maloney

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0044 Turner Elem

Submit ID: 0044-10323162

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	550,067.72	55,006.77	10%	10.00%	5,402.16	384,163.57	160,501.99	101.26
10 Transportation	126,980.00	15,358.74	20%	12.10%	27.00	46,666.00	80,287.00	50.66
11 Bus Depreciation Reserve	61,524.31	0.00	N/A	0.00%	51,274.31	0.00	10,250.00	6.47
13 Tuition	9,764.55		N/A		4,764.55	0.00	5,000.00	3.15
14 Retirement	75,000.00	15,000.00	20%	20.00%	15,490.17	59,509.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,590.75	0.00	N/A	0.00%	1,667.87	422.88	7,500.00	4.73
29 Flexibility	2,244.33	0.00	N/A	0.00%	1,601.82	642.51	0.00	0.00
61 Building Reserve	112,126.67	0.00	N/A	0.00%	90,746.67	17,104.00	4,276.00	2.70
Total of All Funds	947,298.33	85,365.51			170,974.55	508,508.79	267,814.99	168.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0044 Turner Elem

Submit ID: 0044-10323162

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TURNER K-6	37 *
M1	TURNER 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	221,048.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,460.30
D.	At Risk Student	(I-D)	1,503.67
E.	Indian Education For All	(I-E)	1,187.28
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	1,136.79
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,556.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,185.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,623.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	453,935.60
C.	Maximum Budget Limit	(II-C)	562,085.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,885.64
E.	Adopted Budget	(II-E)	570,821.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	433,182.08
H.	Maximum Budget Limit	(II-H)	537,330.02
I.	Highest Budget Without a Vote	(II-I)	550,599.90
J.	Highest Budget	(II-J)	574,743.57
K.	Highest Voted Amount	(II-K)	24,143.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	550,067.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,006.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,402.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	532.18	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,869.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,408.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		550,067.72
1.	BASE Budget Limit	(V-A1)	433,182.08	
2.	Over-BASE Budget	(V-A2)	116,885.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		221,048.33
1.	Direct State Aid Paid By State	(V-B1)	221,048.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,460.30
D.	At Risk Student	(V-D)		1,503.67
E.	Indian Education For All	(V-E)		1,187.28
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		1,136.79
H.	Special Education Allowable Cost Payment	(V-H)		6,556.21
I.	Remaining Fund Balance Available	(V-I)		4,869.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		291.44
1.	Actual Non-Levy Revenue	(V-J1)	291.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		172,899.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	128,750.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,148.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		433,182.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		532.18
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	532.18	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,353.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,885.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		73.41
1.	District Property Tax Levy Mills	(V-U1)	73.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

0044 Turner Elem

Submit ID: 0044-10323162

01 General Fund

Adopted Budget	0001	550,067.72

Budget Uses

Expenditure Budget	0002	550,067.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,402.16
Direct State Aid	3110	221,048.33
Quality Educator	3111	23,460.30
At Risk Student	3112	1,503.67
Indian Education For All	3113	1,187.28
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	6,556.21
Data For Achievement	3116	1,136.79
State - Guaranteed Tax Base Aid	3120	128,750.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	291.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,148.53		
Over-BASE Levy	1110(c)	116,353.46		
District Tax Levy			1110	160,501.99
Total Estimated Revenues to Fund Adopted Budget			0004	550,067.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	126,980.00

Budget Uses

Expenditure Budget	0002	126,980.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,424.00
Contingency	0006	4,242.00
Over-Schedule	0011	80,314.00
Fund Balance for Budget	TFS48	15,385.74
Operating Reserve	0961	15,358.74
Unreserved Fund Balance Reappropriated	0970	27.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,333.00
State - On-Schedule Transportation Reimbursement	3210	23,333.00
District Tax Levy	1110	80,287.00
District Mills	999	50.66
Total Estimated Revenues to Fund Adopted Budget	0004	126,980.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	61,524.31

Budget Uses

Expenditure Budget	0002	61,524.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,274.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,274.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,250.00
District Mills	999	6.47
Total Estimated Revenues to Fund Adopted Budget	0004	61,524.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD YELLOW BUS	2017	102,500.00	48,500.00	20,500.00	10,250.00
Total					10,250.00

13 Tuition Fund

Adopted Budget	0001	9,764.55

Budget Uses

Expenditure Budget	0002	9,764.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,764.55
Unreserved Fund Balance Reappropriated	0970	4,764.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	9,764.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,490.17
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	15,490.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	59,509.83
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,590.75

Budget Uses

Expenditure Budget	0002	9,590.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,667.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,667.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	422.88
District Tax Levy	1110	7,500.00
District Mills	999	4.73
Total Estimated Revenues to Fund Adopted Budget	0004	9,590.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,244.33

Budget Uses

Expenditure Budget	0002	2,244.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,601.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,601.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	642.51
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,244.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0044 Turner Elem

Submit ID: 0044-10323162

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0044 Turner Elem

Submit ID: 0044-10323162

61 Building Reserve Fund

Adopted Budget		0001	112,126.67

Budget Uses

Expenditure Budget		0002	112,126.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,746.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,746.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,104.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,276.00	
District Tax Levy		1110	4,276.00
District Mills		999	2.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.70
Total Estimated Revenues to Fund Adopted Budget		0004	112,126.67

Budget Report
FY 2023

03 Blaine

0045 Turner H S

Submit ID: 0045-78739597

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	19	1,977,200

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denita Humphreys

(Signature) (Date)

Chairperson, School Trustees: Chris Maloney

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0045 Turner H S

Submit ID: 0045-78739597

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	550,127.92	55,012.79	10%	10.00%	6,036.61	376,184.63	167,906.68	84.90
10 Transportation	60,669.00	11,473.43	20%	18.91%	0.00	20,238.00	40,431.00	20.45
11 Bus Depreciation Reserve	59,242.94	0.00	N/A	0.00%	48,992.94	0.00	10,250.00	5.18
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	8,840.06	51,159.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,822.58	0.00	N/A	0.00%	1,918.79	403.79	7,500.00	3.79
29 Flexibility	3,451.01	0.00	N/A	0.00%	964.39	2,486.62	0.00	0.00
61 Building Reserve	87,300.81	0.00	N/A	0.00%	70,100.81	13,760.00	3,440.00	1.74
Total of All Funds	830,614.26	78,486.22			136,853.60	464,232.98	229,527.68	116.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0045 Turner H S

Submit ID: 0045-78739597

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TURNER HS 9-12 19

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	214,297.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,203.70
D.	At Risk Student	(I-D)	1,635.33
E.	Indian Education For All	(I-E)	442.32
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	423.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,426.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	965.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,479.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	401,834.06
C.	Maximum Budget Limit	(II-C)	500,110.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	138,777.41
E.	Adopted Budget	(II-E)	540,611.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	413,619.44
H.	Maximum Budget Limit	(II-H)	513,937.58
I.	Highest Budget Without a Vote	(II-I)	550,127.92
J.	Highest Budget	(II-J)	550,127.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	550,127.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,012.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,036.61
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,036.61	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,049.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		550,127.92
1.	BASE Budget Limit	(V-A1)	413,619.44	
2.	Over-BASE Budget	(V-A2)	136,508.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		214,297.83
1.	Direct State Aid Paid By State	(V-B1)	214,297.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,203.70
D.	At Risk Student	(V-D)		1,635.33
E.	Indian Education For All	(V-E)		442.32
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		423.51
H.	Special Education Allowable Cost Payment	(V-H)		6,426.82
I.	Remaining Fund Balance Available	(V-I)		6,036.61
J.	Non-Levy Revenue and Funding Sources	(V-J)		278.18
1.	Actual Non-Levy Revenue	(V-J1)	278.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		165,875.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	134,476.94	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,398.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		413,619.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		136,508.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		136,508.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.86
U.	Over-BASE Mills	(V-U)		69.04
1.	District Property Tax Levy Mills	(V-U1)	69.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	550,127.92

Budget Uses

Expenditure Budget	0002	550,127.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,036.61
Direct State Aid	3110	214,297.83
Quality Educator	3111	18,203.70
At Risk Student	3112	1,635.33
Indian Education For All	3113	442.32
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,426.82
Data For Achievement	3116	423.51
State - Guaranteed Tax Base Aid	3120	134,476.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	278.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,398.20		
Over-BASE Levy	1110(c)	136,508.48		
District Tax Levy			1110	167,906.68
Total Estimated Revenues to Fund Adopted Budget			0004	550,127.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,669.00

Budget Uses

Expenditure Budget	0002	60,669.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,399.00
Contingency	0006	1,839.00
Over-Schedule	0011	40,431.00
Fund Balance for Budget	TFS48	11,473.43
Operating Reserve	0961	11,473.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,119.00
State - On-Schedule Transportation Reimbursement	3210	10,119.00
District Tax Levy	1110	40,431.00
District Mills	999	20.45
Total Estimated Revenues to Fund Adopted Budget	0004	60,669.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	59,242.94

Budget Uses

Expenditure Budget	0002	59,242.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,992.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,992.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,250.00
District Mills	999	5.18
Total Estimated Revenues to Fund Adopted Budget	0004	59,242.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 BLUEBIRD YELLOW BUS	2017	102,500.00	48,500.00	20,500.00	10,250.00
Total					10,250.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0045 Turner H S

Submit ID: 0045-78739597

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,840.06
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	8,840.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,159.94
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,822.58

Budget Uses

Expenditure Budget	0002	9,822.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,918.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,918.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	403.79
District Tax Levy	1110	7,500.00
District Mills	999	3.79
Total Estimated Revenues to Fund Adopted Budget	0004	9,822.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,451.01

Budget Uses

Expenditure Budget	0002	3,451.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	964.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	964.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,486.62
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,451.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

03 Blaine

0045 Turner H S

Submit ID: 0045-78739597

61 Building Reserve Fund

Adopted Budget		0001	87,300.81

Budget Uses

Expenditure Budget		0002	87,300.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,100.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,100.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,760.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,440.00	
District Tax Levy		1110	3,440.00
District Mills		999	1.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.74
Total Estimated Revenues to Fund Adopted Budget		0004	87,300.81

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	162	*	67	5,038,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Rhea

(Signature) (Date)

Chairperson, School Trustees: Patricia Nelson

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,234,521.36	223,452.14	10%	10.00%	7,068.41	1,535,006.36	692,446.59	137.46
10 Transportation	295,000.00	59,000.00	20%	20.00%	4,488.79	89,016.83	201,494.38	39.99
11 Bus Depreciation Reserve	368,799.16	0.00	N/A	0.00%	284,801.69	0.00	83,997.47	16.67
13 Tuition	80,000.00		N/A		21,210.83	0.00	58,789.17	11.67
14 Retirement	300,000.00	60,000.00	20%	20.00%	42,843.07	257,156.93		
17 Adult Education	6,000.00	0.00	35%	0.00%	540.68	0.00	5,459.32	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	72,252.31	0.00	N/A	0.00%	10,502.71	1,749.60	60,000.00	11.91
29 Flexibility	46,823.56	0.00	N/A	0.00%	46,823.56	0.00	0.00	0.00
61 Building Reserve	102,185.65	0.00	N/A	0.00%	48,865.65	34,788.60	18,531.40	3.68
Total of All Funds	3,505,582.04	342,452.14			467,145.39	1,917,718.32	1,120,718.33	222.46

50 Debt Service **Tax Jurisdiction**								
0540	247,558.90	0.00	20-9-438	0.00%	8,614.29	6,779.97	232,164.64	46.08

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TWIN BRIDGES K-6	129
M1	TWIN BRIDGES 7-8	33
H1	TWIN BRIDGES HS 9-12	67 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	907,925.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,384.00
D.	At Risk Student	(I-D)	5,956.25
E.	Indian Education For All	(I-E)	5,331.12
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	5,104.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,853.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,282.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,553.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,603.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	212
B.	BASE Budget Limit	(II-B)	1,682,780.70
C.	Maximum Budget Limit	(II-C)	2,096,893.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	481,392.29
E.	Adopted Budget	(II-E)	2,164,172.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,792,209.40
H.	Maximum Budget Limit	(II-H)	2,234,521.36
I.	Highest Budget Without a Vote	(II-I)	2,234,521.36
J.	Highest Budget	(II-J)	2,234,521.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,234,521.36

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		223,452.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,068.41
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,068.41	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		230,520.55

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	34,686.11	14,167.01	48,853.12
B.	Special Education RSBG to Coop	8,232.84	3,049.20	11,282.04
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,167.58	6,886.48	24,054.06
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,019,104.80	510,372.50	1,529,477.30
		1,186,328.80	844,825.50	2,031,154.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	418,774.07	298,223.40	716,997.47
H.	Special Education in BASE@40%	17,167.58	6,886.48	24,054.06
I.	Subsidized BASE Amount	435,941.65	305,109.88	741,051.53
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,234,521.36
1.	BASE Budget Limit	(V-A1)	1,792,209.40	
2.	Over-BASE Budget	(V-A2)	442,311.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		907,925.98
1.	Direct State Aid Paid By State	(V-B1)	907,925.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,384.00
D.	At Risk Student	(V-D)		5,956.25
E.	Indian Education For All	(V-E)		5,331.12
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		5,104.41

H.	Special Education Allowable Cost Payment	(V-H)		48,853.12
I.	Remaining Fund Balance Available	(V-I)		7,068.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		755.47
1.	Actual Non-Levy Revenue	(V-J1)	755.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		733,227.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	483,093.01	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	250,134.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,792,209.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		442,311.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		442,311.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.36
T.	BASE Mills - High School	(V-T)		15.31
U.	Over-BASE Mills	(V-U)		87.79
1.	District Property Tax Levy Mills	(V-U1)	87.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		137.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,234,521.36

Budget Uses

Expenditure Budget	0002	2,234,521.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,068.41
Direct State Aid	3110	907,925.98
Quality Educator	3111	76,384.00
At Risk Student	3112	5,956.25
Indian Education For All	3113	5,331.12
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	48,853.12
Data For Achievement	3116	5,104.41
State - Guaranteed Tax Base Aid	3120	483,093.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	755.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	250,134.63		
Over-BASE Levy	1110(c)	442,311.96		
District Tax Levy			1110	692,446.59
Total Estimated Revenues to Fund Adopted Budget			0004	2,234,521.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,924.39
Contingency	0006	8,092.44
Over-Schedule	0011	205,983.17
Fund Balance for Budget	TFS48	63,488.79
Operating Reserve	0961	59,000.00
Unreserved Fund Balance Reappropriated	0970	4,488.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	44,508.41
State - On-Schedule Transportation Reimbursement	3210	44,508.42
District Tax Levy	1110	201,494.38
District Mills	999	39.99
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	368,799.16

Budget Uses

Expenditure Budget	0002	368,799.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	284,801.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284,801.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	83,997.47
District Mills	999	16.67
Total Estimated Revenues to Fund Adopted Budget	0004	368,799.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 FORD EXPEDITION	2021	56,995.00	0.00	11,399.00	10,500.00
2019 International -71 passenger	2019	87,545.36	38,509.07	17,509.07	17,509.07
2019 BLUEBIRD/GAS/48 PASSENGER	2018	79,500.00	47,900.00	15,900.00	15,900.00
2015 International - 78 seat	2015	114,794.98	85,836.00	22,959.00	22,959.00
2012 International - 71 passenger	2011	85,647.00	95,704.07	17,129.40	17,129.40
2009 International-C conventional - 71 seat	2010	83,786.64	125,679.96	N/A	NA
2005 ICRP - Coach	2005	109,250.00	163,875.00	N/A	NA
Total					83,997.47

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13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,210.83
Unreserved Fund Balance Reappropriated	0970	21,210.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	58,789.17
District Mills	999	11.67
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,843.07
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	42,843.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	257,156.93
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	540.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	540.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,459.32
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	72,252.31

Budget Uses

Expenditure Budget	0002	72,252.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,502.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,502.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,749.60
District Tax Levy	1110	60,000.00
District Mills	999	11.91
Total Estimated Revenues to Fund Adopted Budget	0004	72,252.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,823.56

Budget Uses

Expenditure Budget	0002	46,823.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,823.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,823.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,823.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0540

Taxable Value		5,038,311.00
Adopted Budget	0001	247,558.90

Budget Uses

Expenditure Budget	0002	247,558.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,614.29
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,614.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	6,779.97
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	232,164.64
Jurisdiction Mills	999	46.08
Total Estimated Revenues to Fund Adopted Budget	0004	247,558.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/23/2022	06/30/2030	830,000.00	735,000.00	95,000.00	28,404.45	375.00
High School Bond	08/23/2022	06/30/2030	830,000.00	735,000.00	95,000.00	28,404.45	375.00
Total Bond Requirements							247,558.90
Total Debt Service Requirements						0002	247,558.90

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61 Building Reserve Fund

Adopted Budget		0001	102,185.65

Budget Uses

Expenditure Budget		0002	102,185.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	48,865.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	48,865.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,788.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,531.40	
District Tax Levy		1110	18,531.40
District Mills		999	3.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.68
Total Estimated Revenues to Fund Adopted Budget		0004	102,185.65

Budget Report
FY 2023

07 Cascade

0131 Ulm Elem

Submit ID: 0131-93061278

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	150	N/A	1,595,701

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Whitmore

(Signature) (Date)

Chairperson, School Trustees: Andrea Cordeiro

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

07 Cascade

0131 Ulm Elem

Submit ID: 0131-93061278

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,116,238.14	86,737.98	10%	7.77%	0.00	910,384.27	205,853.87	128.97
10 Transportation	58,000.00	35.45	20%	0.06%	0.01	33,000.00	24,999.99	15.67
11 Bus Depreciation Reserve	50,513.32	0.00	N/A	0.00%	50,513.32	0.00	0.00	0.00
13 Tuition	179.25		N/A		179.25	0.00	0.00	0.00
14 Retirement	128,000.00	14,396.48	20%	11.25%	0.00	128,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,848.91	0.00	N/A	0.00%	17,907.58	941.33	0.00	0.00
29 Flexibility	3.54	0.00	N/A	0.00%	3.54	0.00	0.00	0.00
61 Building Reserve	10,290.48	0.00	N/A	0.00%	10,290.48	0.00	0.00	0.00
Total of All Funds	1,382,073.64	101,169.91			78,894.18	1,072,325.60	230,853.86	144.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

07 Cascade

0131 Ulm Elem

Submit ID: 0131-93061278

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ULM K-6	137
M1	ULM 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	483,366.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,781.28
D.	At Risk Student	(I-D)	2,799.67
E.	Indian Education For All	(I-E)	3,492.00
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	3,343.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,870.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,623.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,043.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	132
B.	BASE Budget Limit	(II-B)	838,464.79
C.	Maximum Budget Limit	(II-C)	1,040,095.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,980.55
E.	Adopted Budget	(II-E)	990,445.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	964,257.59
H.	Maximum Budget Limit	(II-H)	1,198,825.25
I.	Highest Budget Without a Vote	(II-I)	1,116,238.14
J.	Highest Budget	(II-J)	1,198,825.25
K.	Highest Voted Amount	(II-K)	82,587.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,116,238.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,737.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,737.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,116,238.14
1.	BASE Budget Limit	(V-A1)	964,257.59	
2.	Over-BASE Budget	(V-A2)	151,980.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		483,366.93
1.	Direct State Aid Paid By State	(V-B1)	483,366.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,781.28
D.	At Risk Student	(V-D)		2,799.67
E.	Indian Education For All	(V-E)		3,492.00
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		3,343.50
H.	Special Education Allowable Cost Payment	(V-H)		22,870.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,293.00
1.	Actual Non-Levy Revenue	(V-J1)	1,293.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		392,623.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	338,750.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,873.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		964,257.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		151,980.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		151,980.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		95.24
1.	District Property Tax Levy Mills	(V-U1)	95.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,116,238.14

Budget Uses

Expenditure Budget	0002	1,116,238.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	483,366.93
Quality Educator	3111	53,781.28
At Risk Student	3112	2,799.67
Indian Education For All	3113	3,492.00
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	22,870.50
Data For Achievement	3116	3,343.50
State - Guaranteed Tax Base Aid	3120	338,750.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,293.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,873.32		
Over-BASE Levy	1110(c)	151,980.55		
District Tax Levy			1110	205,853.87
Total Estimated Revenues to Fund Adopted Budget			0004	1,116,238.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	58,000.00

Budget Uses

Expenditure Budget	0002	58,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,000.00
Contingency	0006	3,000.00
Over-Schedule	0011	25,000.00
Fund Balance for Budget	TFS48	35.46
Operating Reserve	0961	35.45
Unreserved Fund Balance Reappropriated	0970	0.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,500.00
State - On-Schedule Transportation Reimbursement	3210	16,500.00
District Tax Levy	1110	24,999.99
District Mills	999	15.67
Total Estimated Revenues to Fund Adopted Budget	0004	58,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,513.32

Budget Uses

Expenditure Budget	0002	50,513.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,513.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,513.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,513.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004	2020	0.00	0.00	N/A	NA
2001	2009	32,500.00	48,750.00	N/A	NA
1990	1999	9,200.00	13,800.00	N/A	NA
1985	1996	6,800.00	10,200.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	179.25

Budget Uses

Expenditure Budget	0002	179.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179.25
Unreserved Fund Balance Reappropriated	0970	179.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	128,000.00

Budget Uses

Expenditure Budget	0002	128,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,396.48
Operating Reserve	0961	14,396.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	128,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,848.91

Budget Uses

Expenditure Budget	0002	18,848.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,907.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,907.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	941.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,848.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.54

Budget Uses

Expenditure Budget	0002	3.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
07 Cascade

0131 Ulm Elem

Submit ID: 0131-93061278

61 Building Reserve Fund

Adopted Budget		0001	10,290.48

Budget Uses

Expenditure Budget		0002	10,290.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,290.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,290.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	10,290.48

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 68	N/A	8,371,308

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carlee Schnase

(Signature) (Date)

Chairperson, School Trustees: Greg Simonson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	443,323.08	42,682.72	10%	9.63%	0.00	247,844.20	195,478.88	23.36
10 Transportation	6,420.11	353.00	20%	5.50%	1,259.87	5,160.24	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	29,611.86		N/A		5,135.14	0.00	24,476.72	2.92
14 Retirement	60,789.15	12,157.83	20%	20.00%	8,979.22	51,809.93		
17 Adult Education	11,657.30	0.00	35%	0.00%	11,721.37	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,717.59	0.00	N/A	0.00%	1,312.56	405.03	0.00	0.00
29 Flexibility	9.70	0.00	N/A	0.00%	9.70	0.00	0.00	0.00
61 Building Reserve	58,995.03	0.00	N/A	0.00%	35,980.62	3,014.41	20,000.00	2.39
Total of All Funds	612,523.82	55,193.55			64,398.48	308,233.81	239,955.60	28.67

50 Debt Service **Tax Jurisdiction**								
Elem-1	50,575.00	0.00	20-9-438	0.00%	29,992.47	0.00	20,582.53	2.46

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 UPPER WEST SHORE K-8 68 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	205,933.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,096.00
D.	At Risk Student	(I-D)	5,577.48
E.	Indian Education For All	(I-E)	1,583.04
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	1,515.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,603.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	75
B.	BASE Budget Limit	(II-B)	443,312.00
C.	Maximum Budget Limit	(II-C)	549,400.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,428.15
E.	Adopted Budget	(II-E)	471,740.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	414,894.93
H.	Maximum Budget Limit	(II-H)	514,597.60
I.	Highest Budget Without a Vote	(II-I)	443,323.08
J.	Highest Budget	(II-J)	514,597.60
K.	Highest Voted Amount	(II-K)	71,274.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	443,323.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,682.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,682.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		443,323.08
1.	BASE Budget Limit	(V-A1)	414,894.93	
2.	Over-BASE Budget	(V-A2)	28,428.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		205,933.53
1.	Direct State Aid Paid By State	(V-B1)	205,933.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,096.00
D.	At Risk Student	(V-D)		5,577.48
E.	Indian Education For All	(V-E)		1,583.04
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		1,515.72
H.	Special Education Allowable Cost Payment	(V-H)		12,603.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		618.45
1.	Actual Non-Levy Revenue	(V-J1)	618.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		167,050.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,050.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		414,894.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,428.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,428.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.40
1.	District Property Tax Levy Mills	(V-U1)	3.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

01 General Fund

Adopted Budget	0001	443,323.08

Budget Uses

Expenditure Budget	0002	443,323.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	205,933.53
Quality Educator	3111	19,096.00
At Risk Student	3112	5,577.48
Indian Education For All	3113	1,583.04
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	12,603.98
Data For Achievement	3116	1,515.72
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	618.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,050.73		
Over-BASE Levy	1110(c)	28,428.15		
District Tax Levy			1110	195,478.88
Total Estimated Revenues to Fund Adopted Budget			0004	443,323.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,420.11

Budget Uses

Expenditure Budget	0002	6,420.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,836.46
Contingency	0006	583.65
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,612.87
Operating Reserve	0961	353.00
Unreserved Fund Balance Reappropriated	0970	1,259.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,950.18
State - On-Schedule Transportation Reimbursement	3210	3,210.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,420.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

13 Tuition Fund

Adopted Budget	0001	29,611.86

Budget Uses

Expenditure Budget	0002	29,611.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,135.14
Unreserved Fund Balance Reappropriated	0970	5,135.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,476.72
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	29,611.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

14 Retirement Fund

Adopted Budget	0001	60,789.15

Budget Uses

Expenditure Budget	0002	60,789.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,137.05
Operating Reserve	0961	12,157.83
Unreserved Fund Balance Reappropriated	0970	8,979.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,809.93
Total Estimated Revenues to Fund Adopted Budget	0004	60,789.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,657.30

Budget Uses

Expenditure Budget	0002	11,657.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,721.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,721.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,657.30
Estimated Revenues Exceeding Adopted Budget	0004a	64.07

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,717.59

Budget Uses

Expenditure Budget	0002	1,717.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,312.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,312.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	405.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,717.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

29 Flexibility Fund

Adopted Budget	0001	9.70

Budget Uses

Expenditure Budget	0002	9.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

50 Debt Service Fund

Elem-1

Taxable Value		8,371,308.00
Adopted Budget	0001	50,575.00

Budget Uses

Expenditure Budget	0002	50,575.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,992.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,992.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,582.53
Jurisdiction Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	50,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	10/15/2007	06/30/2027	675,000.00	190,000.00	40,000.00	10,175.00	400.00
Total Bond Requirements							50,575.00
Total Debt Service Requirements						0002	50,575.00

Budget Report
FY 2023

24 Lake

Submit ID: 1211-76862328

1211 Upper West Shore Elem

61 Building Reserve Fund

Adopted Budget		0001	58,995.03

Budget Uses

Expenditure Budget		0002	58,995.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,980.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,980.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,014.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	2.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.39
Total Estimated Revenues to Fund Adopted Budget		0004	58,995.03

Budget Report
FY 2023

37 Pondera

0679 Valier Elem

Submit ID: 0679-30903096

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	116	N/A	3,644,404

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Lundy

(Signature) (Date)

Chairperson, School Trustees: Don Davis

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

37 Pondera

0679 Valier Elem

Submit ID: 0679-30903096

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,071,008.48	107,100.85	10%	10.00%	0.00	676,217.81	394,790.67	108.34
10 Transportation	110,000.00	21,039.57	20%	19.13%	0.00	49,268.34	60,731.66	16.66
11 Bus Depreciation Reserve	225,739.82	0.00	N/A	0.00%	184,269.82	0.00	41,470.00	11.38
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	7,028.72	122,971.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,820.65	0.00	N/A	0.00%	22,053.84	766.81	22,000.00	6.04
29 Flexibility	28,464.76	0.00	N/A	0.00%	28,464.76	0.00	0.00	0.00
61 Building Reserve	113,741.77	0.00	N/A	0.00%	75,981.77	18,981.13	18,778.87	5.15
Total of All Funds	1,723,775.48	154,140.42			317,798.91	868,205.37	537,771.20	147.57

50 Debt Service **Tax Jurisdiction**								
ELPOOL	0.00	0.00	20-9-438	0.00%	301.06	0.00	0.00	0.00

Budget Report
FY 2023

37 Pondera

0679 Valier Elem

Submit ID: 0679-30903096

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VALIER K-8	95
M1	VALIER 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	399,139.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,994.74
D.	At Risk Student	(I-D)	3,872.30
E.	Indian Education For All	(I-E)	2,700.48
F.	American Indian Achievement Gap	(I-F)	6,870.00
G.	Data For Achievement	(I-G)	2,585.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,686.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,895.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,133.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	116
B.	BASE Budget Limit	(II-B)	777,535.31
C.	Maximum Budget Limit	(II-C)	965,840.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	281,320.16
E.	Adopted Budget	(II-E)	1,058,855.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	785,486.34
H.	Maximum Budget Limit	(II-H)	978,221.32
I.	Highest Budget Without a Vote	(II-I)	1,071,008.48
J.	Highest Budget	(II-J)	1,071,008.48
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,071,008.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		107,100.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		107,100.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,071,008.48
1.	BASE Budget Limit	(V-A1)	785,486.34	
2.	Over-BASE Budget	(V-A2)	285,522.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		399,139.71
1.	Direct State Aid Paid By State	(V-B1)	399,139.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,994.74
D.	At Risk Student	(V-D)		3,872.30
E.	Indian Education For All	(V-E)		2,700.48
F.	American Indian Achievement Gap	(V-F)		6,870.00
G.	Data For Achievement	(V-G)		2,585.64
H.	Special Education Allowable Cost Payment	(V-H)		17,686.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,449.75
1.	Actual Non-Levy Revenue	(V-J1)	1,449.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		323,187.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	213,918.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,268.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		785,486.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		285,522.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		285,522.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		78.35
1.	District Property Tax Levy Mills	(V-U1)	78.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		108.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,071,008.48

Budget Uses

Expenditure Budget	0002	1,071,008.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	399,139.71
Quality Educator	3111	27,994.74
At Risk Student	3112	3,872.30
Indian Education For All	3113	2,700.48
American Indian Achievement Gap	3114	6,870.00
State Special Education Allowable Cost Payment to Districts	3115	17,686.52
Data For Achievement	3116	2,585.64
State - Guaranteed Tax Base Aid	3120	213,918.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	464.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	985.72
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,268.53		
Over-BASE Levy	1110(c)	285,522.14		
District Tax Levy			1110	394,790.67
Total Estimated Revenues to Fund Adopted Budget			0004	1,071,008.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,789.40
Contingency	0006	4,478.94
Over-Schedule	0011	60,731.66
Fund Balance for Budget	TFS48	21,039.57
Operating Reserve	0961	21,039.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,634.17
State - On-Schedule Transportation Reimbursement	3210	24,634.17
District Tax Levy	1110	60,731.66
District Mills	999	16.66
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	225,739.82

Budget Uses

Expenditure Budget	0002	225,739.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,269.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,269.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	41,470.00
District Mills	999	11.38
Total Estimated Revenues to Fund Adopted Budget	0004	225,739.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Champion Premier Bus	2021	91,350.00	0.00	18,270.00	18,270.00
2020 Chev Micro Bird Bus	2021	69,250.00	13,850.00	13,850.00	13,850.00
2019 Bluebird Bus	2018	93,500.00	74,800.00	18,700.00	9,350.00
2015 Thomas Model C2	2015	87,070.00	94,484.00	17,414.00	0.00
Total					41,470.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0679 Valier Elem

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14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,028.72
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	7,028.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	122,971.28
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,820.65

Budget Uses

Expenditure Budget	0002	44,820.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,053.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,053.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	766.81
District Tax Levy	1110	22,000.00
District Mills	999	6.04
Total Estimated Revenues to Fund Adopted Budget	0004	44,820.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,464.76

Budget Uses

Expenditure Budget	0002	28,464.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,464.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,464.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,464.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

37 Pondera

0679 Valier Elem

Submit ID: 0679-30903096

50 Debt Service Fund

ELPOOL

Taxable Value		3,644,404.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	301.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	301.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	301.06

Budget Report
FY 2023

37 Pondera

0679 Valier Elem

Submit ID: 0679-30903096

61 Building Reserve Fund

Adopted Budget	0001	113,741.77

Budget Uses

Expenditure Budget	0002	113,741.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,981.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,981.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,981.13
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	8,778.87	
District Tax Levy		1110	18,778.87
District Mills		999	5.15
Building Reserve Voted Mills		0134	2.74
Building Reserve Permissive Mills		0135	2.41
Total Estimated Revenues to Fund Adopted Budget		0004	113,741.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	100,000.00	10	612	70,000.00	10,000.00	10,000.00
Total						10,000.00

Budget Report
FY 2023

37 Pondera

0680 Valier H S

Submit ID: 0680-91331525

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	47	4,592,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Lundy

(Signature) (Date)

Chairperson, School Trustees: Don Davis

(Signature) (Date)

County Superintendent: Elaine McLean

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
37 Pondera
0680 Valier H S

Submit ID: 0680-91331525

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	791,385.43	79,138.54	10%	10.00%	0.00	527,705.14	263,680.29	57.42
10 Transportation	110,000.00	21,134.18	20%	19.21%	0.00	49,268.34	60,731.66	13.22
11 Bus Depreciation Reserve	261,928.43	0.00	N/A	0.00%	209,689.43	0.00	52,239.00	11.37
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	94,000.00	18,800.00	20%	20.00%	16,660.37	77,339.63		
17 Adult Education	5,079.88	0.00	35%	0.00%	5,079.88	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,406.89	0.00	N/A	0.00%	22,819.81	587.08	32,000.00	6.97
29 Flexibility	22,547.21	0.00	N/A	0.00%	22,547.21	0.00	0.00	0.00
61 Building Reserve	76,065.71	0.00	N/A	0.00%	55,785.71	15,222.76	5,057.24	1.10
Total of All Funds	1,416,413.55	119,072.72			332,582.41	670,122.95	413,708.19	90.08

50 Debt Service Tax Jurisdiction								
HSPOOL	0.00	0.00	20-9-438	0.00%	223.49	0.00	0.00	0.00

Budget Report
FY 2023

37 Pondera

0680 Valier H S

Submit ID: 0680-91331525

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 VALIER HS 9-12 47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	309,641.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,498.82
D.	At Risk Student	(I-D)	2,189.23
E.	Indian Education For All	(I-E)	1,094.16
F.	American Indian Achievement Gap	(I-F)	4,809.00
G.	Data For Achievement	(I-G)	1,047.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,342.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,236.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,983.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	594,644.22
C.	Maximum Budget Limit	(II-C)	739,899.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,164.00
E.	Adopted Budget	(II-E)	786,808.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	601,381.38
H.	Maximum Budget Limit	(II-H)	749,270.72
I.	Highest Budget Without a Vote	(II-I)	791,385.43
J.	Highest Budget	(II-J)	791,385.43
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	791,385.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,138.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,138.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		791,385.43
1.	BASE Budget Limit	(V-A1)	601,381.38	
2.	Over-BASE Budget	(V-A2)	190,004.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		309,641.59
1.	Direct State Aid Paid By State	(V-B1)	309,641.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,498.82
D.	At Risk Student	(V-D)		2,189.23
E.	Indian Education For All	(V-E)		1,094.16
F.	American Indian Achievement Gap	(V-F)		4,809.00
G.	Data For Achievement	(V-G)		1,047.63
H.	Special Education Allowable Cost Payment	(V-H)		13,342.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		804.91
1.	Actual Non-Levy Revenue	(V-J1)	804.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		249,953.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	176,277.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	73,676.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		601,381.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		190,004.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		190,004.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.05
U.	Over-BASE Mills	(V-U)		41.37
1.	District Property Tax Levy Mills	(V-U1)	41.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	791,385.43

Budget Uses

Expenditure Budget	0002	791,385.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	309,641.59
Quality Educator	3111	18,498.82
At Risk Student	3112	2,189.23
Indian Education For All	3113	1,094.16
American Indian Achievement Gap	3114	4,809.00
State Special Education Allowable Cost Payment to Districts	3115	13,342.65
Data For Achievement	3116	1,047.63
State - Guaranteed Tax Base Aid	3120	176,277.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	348.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	456.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	73,676.24		
Over-BASE Levy	1110(c)	190,004.05		
District Tax Levy			1110	263,680.29
Total Estimated Revenues to Fund Adopted Budget			0004	791,385.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,789.40
Contingency	0006	4,478.94
Over-Schedule	0011	60,731.66
Fund Balance for Budget	TFS48	21,134.18
Operating Reserve	0961	21,134.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,634.17
State - On-Schedule Transportation Reimbursement	3210	24,634.17
District Tax Levy	1110	60,731.66
District Mills	999	13.22
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	261,928.43

Budget Uses

Expenditure Budget	0002	261,928.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	209,689.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,689.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,239.00
District Mills	999	11.37
Total Estimated Revenues to Fund Adopted Budget	0004	261,928.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Champion Premier Bus	2021	91,350.00	0.00	18,270.00	18,270.00
2019 Bluebird Bus	2018	161,000.00	128,800.00	32,200.00	16,100.00
2016 Thomas Freightliner	2015	89,345.00	89,345.00	17,869.00	17,869.00
Total					52,239.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
37 Pondera

0680 Valier H S

Submit ID: 0680-91331525

14 Retirement Fund

Adopted Budget	0001	94,000.00

Budget Uses

Expenditure Budget	0002	94,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,460.37
Operating Reserve	0961	18,800.00
Unreserved Fund Balance Reappropriated	0970	16,660.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,339.63
Total Estimated Revenues to Fund Adopted Budget	0004	94,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,079.88

Budget Uses

Expenditure Budget	0002	5,079.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,079.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,079.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,079.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,406.89

Budget Uses

Expenditure Budget	0002	55,406.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,819.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,819.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	587.08
District Tax Levy	1110	32,000.00
District Mills	999	6.97
Total Estimated Revenues to Fund Adopted Budget	0004	55,406.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,547.21

Budget Uses

Expenditure Budget	0002	22,547.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,547.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,547.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,547.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HSPOOL

Taxable Value		4,592,480.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	223.49
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	223.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	223.49

61 Building Reserve Fund

Adopted Budget		0001	76,065.71

Budget Uses

Expenditure Budget		0002	76,065.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,785.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,785.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,222.76
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,057.24	
District Tax Levy		1110	5,057.24
District Mills		999	1.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.10
Total Estimated Revenues to Fund Adopted Budget		0004	76,065.71

Budget Report
FY 2023

24 Lake

0483 Valley View Elem

Submit ID: 0483-82231875

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	33	N/A	431,953

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandi Fitzpatrick

(Signature) (Date)

Chairperson, School Trustees: Kyla Jaeger

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

24 Lake

0483 Valley View Elem

Submit ID: 0483-82231875

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	250,319.04	25,031.90	10%	10.00%	755.81	213,942.02	35,621.21	82.49
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	36,148.56	7,229.71	20%	20.00%	5,514.35	30,634.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	855.76	0.00	N/A	0.00%	633.87	221.89	0.00	0.00
29 Flexibility	1,002.25	0.00	N/A	0.00%	1,002.25	0.00	0.00	0.00
61 Building Reserve	35,290.56	0.00	N/A	0.00%	16,550.56	14,419.00	4,321.00	10.00
Total of All Funds	323,616.17	32,261.61			24,456.84	259,217.12	39,942.21	92.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

24 Lake

Submit ID: 0483-82231875

0483 Valley View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VALLEY VIEW K-8 33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	112,814.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,850.00
D.	At Risk Student	(I-D)	2,493.13
E.	Indian Education For All	(I-E)	768.24
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	735.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,708.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,656.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	226,405.86
C.	Maximum Budget Limit	(II-C)	279,262.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,029.98
E.	Adopted Budget	(II-E)	249,435.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	227,289.06
H.	Maximum Budget Limit	(II-H)	280,113.34
I.	Highest Budget Without a Vote	(II-I)	250,319.04
J.	Highest Budget	(II-J)	280,113.34
K.	Highest Voted Amount	(II-K)	29,794.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	250,319.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		25,031.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		755.81
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	755.81	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,787.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		250,319.04
1.	BASE Budget Limit	(V-A1)	227,289.06	
2.	Over-BASE Budget	(V-A2)	23,029.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		112,814.49
1.	Direct State Aid Paid By State	(V-B1)	112,814.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,850.00
D.	At Risk Student	(V-D)		2,493.13
E.	Indian Education For All	(V-E)		768.24
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		735.57
H.	Special Education Allowable Cost Payment	(V-H)		6,708.57
I.	Remaining Fund Balance Available	(V-I)		755.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		951.50
1.	Actual Non-Levy Revenue	(V-J1)	951.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		90,066.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	77,475.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,591.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		227,289.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,029.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,029.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.32
1.	District Property Tax Levy Mills	(V-U1)	53.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023
24 Lake

0483 Valley View Elem

Submit ID: 0483-82231875

01 General Fund

Adopted Budget	0001	250,319.04

Budget Uses

Expenditure Budget	0002	250,319.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	755.81
Direct State Aid	3110	112,814.49
Quality Educator	3111	10,850.00
At Risk Student	3112	2,493.13
Indian Education For All	3113	768.24
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	6,708.57
Data For Achievement	3116	735.57
State - Guaranteed Tax Base Aid	3120	77,475.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	257.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	693.54
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,591.23		
Over-BASE Levy	1110(c)	23,029.98		
District Tax Levy			1110	35,621.21
Total Estimated Revenues to Fund Adopted Budget			0004	250,319.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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24 Lake

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	36,148.56

Budget Uses

Expenditure Budget	0002	36,148.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,744.06
Operating Reserve	0961	7,229.71
Unreserved Fund Balance Reappropriated	0970	5,514.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,634.21
Total Estimated Revenues to Fund Adopted Budget	0004	36,148.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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24 Lake

0483 Valley View Elem

Submit ID: 0483-82231875

28 Technology Fund

Adopted Budget	0001	855.76

Budget Uses

Expenditure Budget	0002	855.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	633.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	633.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	221.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	855.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,002.25

Budget Uses

Expenditure Budget	0002	1,002.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,002.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,002.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,002.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

24 Lake

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0483 Valley View Elem

61 Building Reserve Fund

Adopted Budget		0001	35,290.56

Budget Uses

Expenditure Budget		0002	35,290.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,550.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,550.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,419.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,321.00	
District Tax Levy		1110	4,321.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	35,290.56

Budget Report
FY 2023

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-68721568

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	164	N/A	2,034,930

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elizabeth Thibert

(Signature) (Date)

Chairperson, School Trustees: William Smith

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-68721568

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,215,097.56	111,789.29	10%	9.20%	0.00	995,645.89	219,451.67	107.85
10 Transportation	90,000.00	14,531.14	20%	16.15%	0.00	12,524.20	77,475.80	38.07
11 Bus Depreciation Reserve	126,104.29	0.00	N/A	0.00%	102,104.29	0.00	24,000.00	11.79
13 Tuition	56,000.00		N/A		38,395.54	0.00	17,604.46	8.65
14 Retirement	175,000.00	35,000.00	20%	20.00%	14,280.12	160,719.88		
17 Adult Education	6,167.40	0.00	35%	0.00%	6,167.40	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,042.59	0.00	N/A	0.00%	1,009.80	1,032.79	0.00	0.00
29 Flexibility	818.79	0.00	N/A	0.00%	818.79	0.00	0.00	0.00
61 Building Reserve	85,442.71	0.00	N/A	0.00%	52,732.71	25,326.00	7,384.00	3.63
Total of All Funds	1,756,673.34	161,320.43			215,508.65	1,195,248.76	345,915.93	169.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-68721568

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VAUGHN K-6	146
M1	VAUGHN 7-8	18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	524,283.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,552.00
D.	At Risk Student	(I-D)	12,994.06
E.	Indian Education For All	(I-E)	3,817.92
F.	American Indian Achievement Gap	(I-F)	5,267.00
G.	Data For Achievement	(I-G)	3,655.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,005.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,334.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,917.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	161
B.	BASE Budget Limit	(II-B)	1,036,926.20
C.	Maximum Budget Limit	(II-C)	1,284,553.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,154.52
E.	Adopted Budget	(II-E)	1,194,080.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,057,943.04
H.	Maximum Budget Limit	(II-H)	1,312,525.68
I.	Highest Budget Without a Vote	(II-I)	1,215,097.56
J.	Highest Budget	(II-J)	1,312,525.68
K.	Highest Voted Amount	(II-K)	97,428.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,215,097.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,789.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,789.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,215,097.56
1.	BASE Budget Limit	(V-A1)	1,057,943.04	
2.	Over-BASE Budget	(V-A2)	157,154.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		524,283.84
1.	Direct State Aid Paid By State	(V-B1)	524,283.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,552.00
D.	At Risk Student	(V-D)		12,994.06
E.	Indian Education For All	(V-E)		3,817.92
F.	American Indian Achievement Gap	(V-F)		5,267.00
G.	Data For Achievement	(V-G)		3,655.56
H.	Special Education Allowable Cost Payment	(V-H)		25,005.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		171.89
1.	Actual Non-Levy Revenue	(V-J1)	171.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		427,195.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	364,898.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,297.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,057,943.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,154.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,154.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		77.23
1.	District Property Tax Levy Mills	(V-U1)	77.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,215,097.56

Budget Uses

Expenditure Budget	0002	1,215,097.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	524,283.84
Quality Educator	3111	55,552.00
At Risk Student	3112	12,994.06
Indian Education For All	3113	3,817.92
American Indian Achievement Gap	3114	5,267.00
State Special Education Allowable Cost Payment to Districts	3115	25,005.08
Data For Achievement	3116	3,655.56
State - Guaranteed Tax Base Aid	3120	364,898.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	171.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,297.15		
Over-BASE Levy	1110(c)	157,154.52		
District Tax Levy			1110	219,451.67
Total Estimated Revenues to Fund Adopted Budget			0004	1,215,097.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,385.64
Contingency	0006	1,138.56
Over-Schedule	0011	77,475.80
Fund Balance for Budget	TFS48	14,531.14
Operating Reserve	0961	14,531.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,262.10
State - On-Schedule Transportation Reimbursement	3210	6,262.10
District Tax Levy	1110	77,475.80
District Mills	999	38.07
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	126,104.29

Budget Uses

Expenditure Budget	0002	126,104.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,104.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,104.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,000.00
District Mills	999	11.79
Total Estimated Revenues to Fund Adopted Budget	0004	126,104.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International bus	2021	104,107.00	10,400.00	20,821.40	8,000.00
2012 THOMAS CVX	2012	92,925.00	113,835.00	18,585.00	8,000.00
2010 THOMAS	2010	88,367.93	118,173.59	17,673.59	8,000.00
2003Thomas/Mercedes	2003	60,724.00	91,086.00	N/A	NA
Total					24,000.00

13 Tuition Fund

Adopted Budget	0001	56,000.00

Budget Uses

Expenditure Budget	0002	56,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,395.54
Unreserved Fund Balance Reappropriated	0970	38,395.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,604.46
District Mills	999	8.65
Total Estimated Revenues to Fund Adopted Budget	0004	56,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,280.12
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	14,280.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	160,719.88
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	6,167.40

Budget Uses

Expenditure Budget	0002	6,167.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,167.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,167.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,167.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,042.59

Budget Uses

Expenditure Budget	0002	2,042.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,009.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,009.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,032.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,042.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	818.79

Budget Uses

Expenditure Budget	0002	818.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	818.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	818.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	818.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	85,442.71

Budget Uses

Expenditure Budget		0002	85,442.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,732.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,732.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,326.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,384.00	
District Tax Levy		1110	7,384.00
District Mills		999	3.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.63
Total Estimated Revenues to Fund Adopted Budget		0004	85,442.71

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0738 Victor K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	193	*	89	9,250,254

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley O'Leary

(Signature) (Date)

Chairperson, School Trustees: Tommy Dobberstein

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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0738 Victor K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,130,529.03	206,210.46	10%	9.68%	0.00	1,682,982.35	447,546.68	48.38
10 Transportation	244,370.49	35,867.53	20%	14.68%	0.00	34,279.44	210,091.05	22.71
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	28,453.72		N/A		1,018.82	0.00	27,434.90	2.97
14 Retirement	237,278.67	47,455.73	20%	20.00%	52,572.88	184,705.79		
17 Adult Education	22,000.00	7,700.00	35%	35.00%	3,850.13	0.00	18,149.87	1.96
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,145.68	0.00	N/A	0.00%	9,065.80	2,079.88	40,000.00	4.32
29 Flexibility	30,458.92	0.00	N/A	0.00%	30,458.92	0.00	0.00	0.00
61 Building Reserve	343,448.59	0.00	N/A	0.00%	284,298.59	21,125.20	38,024.80	4.11
Total of All Funds	3,087,685.10	297,233.72			381,265.14	1,925,172.66	781,247.30	84.45

50 Debt Service **Tax Jurisdiction**								
0738	274,550.00	9,503.43	20-9-438	3.46%	0.00	0.00	274,550.00	29.68

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0738 Victor K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VICTOR K-6	148
M1	VICTOR 7-8	45
H1	VICTOR HS 9-12	89 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,073,864.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	107,215.36
D.	At Risk Student	(I-D)	22,468.96
E.	Indian Education For All	(I-E)	6,564.96
F.	American Indian Achievement Gap	(I-F)	3,435.00
G.	Data For Achievement	(I-G)	6,285.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,861.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,619.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,886.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,993.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	265
B.	BASE Budget Limit	(II-B)	2,030,069.17
C.	Maximum Budget Limit	(II-C)	2,521,334.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,030,069.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,130,529.03
H.	Maximum Budget Limit	(II-H)	2,643,694.14
I.	Highest Budget Without a Vote	(II-I)	2,130,529.03
J.	Highest Budget	(II-J)	2,643,694.14
K.	Highest Voted Amount	(II-K)	513,165.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,130,529.03

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		206,210.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		206,210.46

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	29,426.71	11,435.25	40,861.96
B.	Special Education RSBG to Coop	9,808.26	3,811.50	13,619.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	15,693.99	6,098.70	21,792.69

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,223,235.40	677,468.00	1,900,703.40
		1,390,459.40	1,011,921.00	2,402,380.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	490,832.17	357,208.11	848,040.28
H.	Special Education in BASE@40%	15,693.99	6,098.70	21,792.69
I.	Subsidized BASE Amount	506,526.16	363,306.81	869,832.97
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,130,529.03
1.	BASE Budget Limit	(V-A1)	2,130,529.03	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,073,864.05
1.	Direct State Aid Paid By State	(V-B1)	1,073,864.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		107,215.36
D.	At Risk Student	(V-D)		22,468.96
E.	Indian Education For All	(V-E)		6,564.96
F.	American Indian Achievement Gap	(V-F)		3,435.00
G.	Data For Achievement	(V-G)		6,285.78

H.	Special Education Allowable Cost Payment	(V-H)		40,861.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		370.18
	1. Actual Non-Levy Revenue	(V-J1)	370.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		869,462.78
	1. State - Guaranteed Tax Base Aid	(V-L1)	421,916.10	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	447,546.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,130,529.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		33.32
T.	BASE Mills - High School	(V-T)		15.06
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

41 Ravalli

Submit ID: 0738-34540191

0738 Victor K-12 Schools

01 General Fund

Adopted Budget	0001	2,130,529.03

Budget Uses

Expenditure Budget	0002	2,130,529.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,073,864.05
Quality Educator	3111	107,215.36
At Risk Student	3112	22,468.96
Indian Education For All	3113	6,564.96
American Indian Achievement Gap	3114	3,435.00
State Special Education Allowable Cost Payment to Districts	3115	40,861.96
Data For Achievement	3116	6,285.78
State - Guaranteed Tax Base Aid	3120	421,916.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	370.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	447,546.68		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	447,546.68
Total Estimated Revenues to Fund Adopted Budget			0004	2,130,529.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	244,370.49

Budget Uses

Expenditure Budget	0002	244,370.49
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,163.13
Contingency	0006	3,116.31
Over-Schedule	0011	210,091.05
Fund Balance for Budget	TFS48	35,867.53
Operating Reserve	0961	35,867.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,139.72
State - On-Schedule Transportation Reimbursement	3210	17,139.72
District Tax Levy	1110	210,091.05
District Mills	999	22.71
Total Estimated Revenues to Fund Adopted Budget	0004	244,370.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	28,453.72

Budget Uses

Expenditure Budget	0002	28,453.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,018.82
Unreserved Fund Balance Reappropriated	0970	1,018.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,434.90
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	28,453.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	237,278.67

Budget Uses

Expenditure Budget	0002	237,278.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,028.61
Operating Reserve	0961	47,455.73
Unreserved Fund Balance Reappropriated	0970	52,572.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,705.79
Total Estimated Revenues to Fund Adopted Budget	0004	237,278.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,550.13
Operating Reserve	0961	7,700.00
Unreserved Fund Balance Reappropriated	0970	3,850.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,149.87
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,145.68

Budget Uses

Expenditure Budget	0002	51,145.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,065.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,065.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,079.88
District Tax Levy	1110	40,000.00
District Mills	999	4.32
Total Estimated Revenues to Fund Adopted Budget	0004	51,145.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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41 Ravalli

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0738 Victor K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	30,458.92

Budget Uses

Expenditure Budget	0002	30,458.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,458.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,458.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,458.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0738-34540191

0738 Victor K-12 Schools

50 Debt Service Fund

0738

Taxable Value		9,250,254.00
Adopted Budget	0001	274,550.00

Budget Uses

Expenditure Budget	0002	274,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,503.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	9,503.43
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	274,550.00
Jurisdiction Mills	999	29.68
Total Estimated Revenues to Fund Adopted Budget	0004	274,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/21/2006	06/30/2027	1,800,000.00	502,500.00	112,500.00	24,600.00	0.00
High School Bond	12/21/2006	06/30/2027	1,800,000.00	502,500.00	112,500.00	24,600.00	350.00
Total Bond Requirements							274,550.00
Total Debt Service Requirements						0002	274,550.00

Budget Report
FY 2023

41 Ravalli

Submit ID: 0738-34540191

0738 Victor K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	343,448.59

Budget Uses

Expenditure Budget		0002	343,448.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	284,298.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	284,298.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,125.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	38,024.80	
District Tax Levy		1110	38,024.80
District Mills		999	4.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.11
Total Estimated Revenues to Fund Adopted Budget		0004	343,448.59

Budget Report
FY 2023

29 McCone

0566 Vida Elem

Submit ID: 0566-75332764

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	44	N/A	2,513,720

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Della Van Horn

(Signature) (Date)

Chairperson, School Trustees: Darren Dowse

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

29 McCone

0566 Vida Elem

Submit ID: 0566-75332764

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	346,875.55	57,096.50	10%	16.46%	0.00	189,813.78	157,061.77	62.49
10 Transportation	70,000.00	14,000.00	20%	20.00%	5,237.55	31,900.00	32,862.45	13.07
11 Bus Depreciation Reserve	217,052.39	0.00	N/A	0.00%	192,822.39	0.00	24,230.00	9.64
13 Tuition	12,000.00		N/A		1,457.19	0.00	10,542.81	4.19
14 Retirement	60,000.00	12,000.00	20%	20.00%	14,700.08	45,299.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,635.69	0.00	N/A	0.00%	1,362.18	273.51	0.00	0.00
29 Flexibility	132,518.94	0.00	N/A	0.00%	132,518.94	0.00	0.00	0.00
61 Building Reserve	83,940.02	0.00	N/A	0.00%	64,870.02	12,463.75	6,606.25	2.63
Total of All Funds	924,022.59	83,096.50			412,968.35	279,750.96	231,303.28	92.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

29 McCone

0566 Vida Elem

Submit ID: 0566-75332764

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VIDA K-8 44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	142,092.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,416.00
D.	At Risk Student	(I-D)	1,554.42
E.	Indian Education For All	(I-E)	1,024.32
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	980.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,708.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,236.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	695.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	235,520.81
C.	Maximum Budget Limit	(II-C)	292,080.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	56,499.39
E.	Adopted Budget	(II-E)	292,020.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	280,168.92
H.	Maximum Budget Limit	(II-H)	346,875.55
I.	Highest Budget Without a Vote	(II-I)	336,668.31
J.	Highest Budget	(II-J)	346,875.55
K.	Highest Voted Amount	(II-K)	10,207.24
L.	Amount Approved on Ballot by Voters	(II-L)	10,207.24
M.	Adopted Budget	(II-M)	346,875.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		34,687.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		22,408.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	22,408.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,096.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		346,875.55
1.	BASE Budget Limit	(V-A1)	280,168.92	
2.	Over-BASE Budget	(V-A2)	66,706.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		142,092.27
1.	Direct State Aid Paid By State	(V-B1)	142,092.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,416.00
D.	At Risk Student	(V-D)		1,554.42
E.	Indian Education For All	(V-E)		1,024.32
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		980.76
H.	Special Education Allowable Cost Payment	(V-H)		6,708.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		449.08
1.	Actual Non-Levy Revenue	(V-J1)	449.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		115,340.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	24,985.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	90,355.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		280,168.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		66,706.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		66,706.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		35.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.54
1.	District Property Tax Levy Mills	(V-U1)	26.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	346,875.55

Budget Uses

Expenditure Budget	0002	346,875.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	142,092.27
Quality Educator	3111	10,416.00
At Risk Student	3112	1,554.42
Indian Education For All	3113	1,024.32
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	6,708.68
Data For Achievement	3116	980.76
State - Guaranteed Tax Base Aid	3120	24,985.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	317.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	131.65
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	90,355.14	
Over-BASE Levy	1110(c)	66,706.63	
District Tax Levy		1110	157,061.77
Total Estimated Revenues to Fund Adopted Budget		0004	346,875.55
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,000.00
Contingency	0006	2,900.00
Over-Schedule	0011	38,100.00
Fund Balance for Budget	TFS48	19,237.55
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	5,237.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,950.00
State - On-Schedule Transportation Reimbursement	3210	15,950.00
District Tax Levy	1110	32,862.45
District Mills	999	13.07
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,052.39

Budget Uses

Expenditure Budget	0002	217,052.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	192,822.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	192,822.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,230.00
District Mills	999	9.64
Total Estimated Revenues to Fund Adopted Budget	0004	217,052.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 international IC CE 53 47 passenger	2021	87,275.00	17,455.00	17,455.00	17,455.00
2015 collins 16 passenger	2015	67,750.00	94,850.00	13,550.00	6,775.00
2012 Chevy MircoBird	2013	44,500.00	66,750.00	N/A	NA
1998 chevy G series Bus C	2008	11,000.00	16,500.00	N/A	NA
2005 Chevy Micro Bird Bus A	2005	49,732.00	74,598.00	N/A	NA
BUS C	1997	26,990.00	40,485.00	N/A	NA
Total					24,230.00

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,457.19
Unreserved Fund Balance Reappropriated	0970	1,457.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,542.81
District Mills	999	4.19
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,700.08
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	14,700.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,299.92
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,635.69

Budget Uses

Expenditure Budget	0002	1,635.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,362.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,362.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	273.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,635.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	132,518.94

Budget Uses

Expenditure Budget	0002	132,518.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,518.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,518.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	132,518.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

29 McCone

0566 Vida Elem

Submit ID: 0566-75332764

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

29 McCone

0566 Vida Elem

Submit ID: 0566-75332764

61 Building Reserve Fund

Adopted Budget		0001	83,940.02

Budget Uses

Expenditure Budget		0002	83,940.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,870.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,870.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,463.75
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,606.25	
District Tax Levy		1110	6,606.25
District Mills		999	2.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.63
Total Estimated Revenues to Fund Adopted Budget		0004	83,940.02

Budget Report
FY 2023

15 Flathead

Submit ID: 1223-62684630

1223 West Glacier Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 65	N/A	7,123,930

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Aldrich

(Signature) (Date)

Chairperson, School Trustees: Dawn LaFleur

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
1223 West Glacier Elem

Submit ID: 1223-62684630

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	460,967.54	42,273.99	10%	9.17%	0.00	236,907.05	224,060.49	31.45
10 Transportation	149,341.00	14,433.51	20%	9.66%	0.00	76,029.58	73,311.42	10.29
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	96,395.79	19,279.16	20%	20.00%	16,279.80	80,115.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,464.77	0.00	N/A	0.00%	5,656.18	388.59	9,420.00	1.32
29 Flexibility	1.67	0.00	N/A	0.00%	1.67	0.00	0.00	0.00
61 Building Reserve	57,516.93	0.00	N/A	0.00%	35,036.93	3,904.83	18,575.17	2.61
Total of All Funds	779,687.70	75,986.66			56,974.58	397,346.04	325,367.08	45.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

15 Flathead

Submit ID: 1223-62684630

1223 West Glacier Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WEST GLACIER K-6 65 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	197,956.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,172.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	1,513.20
F.	American Indian Achievement Gap	(I-F)	1,145.00
G.	Data For Achievement	(I-G)	1,448.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,453.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,150.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	408,559.18
C.	Maximum Budget Limit	(II-C)	504,067.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,909.76
E.	Adopted Budget	(II-E)	471,468.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	398,057.78
H.	Maximum Budget Limit	(II-H)	493,560.97
I.	Highest Budget Without a Vote	(II-I)	460,967.54
J.	Highest Budget	(II-J)	493,560.97
K.	Highest Voted Amount	(II-K)	32,593.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	460,967.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,273.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,273.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		460,967.54
1.	BASE Budget Limit	(V-A1)	398,057.78	
2.	Over-BASE Budget	(V-A2)	62,909.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		197,956.19
1.	Direct State Aid Paid By State	(V-B1)	197,956.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,172.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		1,513.20
F.	American Indian Achievement Gap	(V-F)		1,145.00
G.	Data For Achievement	(V-G)		1,448.85
H.	Special Education Allowable Cost Payment	(V-H)		9,453.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		218.67
1.	Actual Non-Levy Revenue	(V-J1)	218.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		161,150.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	161,150.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		398,057.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,909.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,909.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.83
1.	District Property Tax Levy Mills	(V-U1)	8.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	460,967.54

Budget Uses

Expenditure Budget	0002	460,967.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	197,956.19
Quality Educator	3111	25,172.00
At Risk Student	3112	0.00
Indian Education For All	3113	1,513.20
American Indian Achievement Gap	3114	1,145.00
State Special Education Allowable Cost Payment to Districts	3115	9,453.14
Data For Achievement	3116	1,448.85
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	218.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	161,150.73		
Over-BASE Levy	1110(c)	62,909.76		
District Tax Levy			1110	224,060.49
Total Estimated Revenues to Fund Adopted Budget			0004	460,967.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	149,341.00

Budget Uses

Expenditure Budget	0002	149,341.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,346.40
Contingency	0006	4,634.64
Over-Schedule	0011	98,359.96
Fund Balance for Budget	TFS48	14,433.51
Operating Reserve	0961	14,433.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	25,048.54
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,490.52
State - On-Schedule Transportation Reimbursement	3210	25,490.52
District Tax Levy	1110	73,311.42
District Mills	999	10.29
Total Estimated Revenues to Fund Adopted Budget	0004	149,341.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	96,395.79

Budget Uses

Expenditure Budget	0002	96,395.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,558.96
Operating Reserve	0961	19,279.16
Unreserved Fund Balance Reappropriated	0970	16,279.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,115.99
Total Estimated Revenues to Fund Adopted Budget	0004	96,395.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,464.77

Budget Uses

Expenditure Budget	0002	15,464.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,656.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,656.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	388.59
District Tax Levy	1110	9,420.00
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	15,464.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.67

Budget Uses

Expenditure Budget	0002	1.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
15 Flathead

Submit ID: 1223-62684630

1223 West Glacier Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	57,516.93

Budget Uses

Expenditure Budget		0002	57,516.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,036.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,036.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,904.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,575.17	
District Tax Levy		1110	18,575.17
District Mills		999	2.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	57,516.93

Budget Report
FY 2023

15 Flathead

1184 West Valley Elem

Submit ID: 1184-66444740

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	803	N/A	14,931,374

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecilia Lewellen

(Signature) (Date)

Chairperson, School Trustees: Marilyn Hedstrom

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

Submit ID: 1184-66444740

1184 West Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,041,970.81	460,785.12	10%	9.14%	0.00	4,190,727.11	851,243.70	57.01
10 Transportation	655,083.00	78,014.32	20%	11.91%	0.00	95,468.47	559,614.53	37.48
11 Bus Depreciation Reserve	22,729.15	0.00	N/A	0.00%	16,131.15	0.00	6,598.00	0.44
13 Tuition	126,585.73		N/A		1,898.82	0.00	124,686.91	8.35
14 Retirement	836,543.11	167,308.62	20%	20.00%	32,838.27	803,704.84		
17 Adult Education	13,823.36	4,838.18	35%	35.00%	12,363.24	0.00	1,460.12	0.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,605.95	0.00	N/A	0.00%	1,091.19	4,514.76	0.00	0.00
29 Flexibility	4,677.62	0.00	N/A	0.00%	4,677.62	0.00	0.00	0.00
61 Building Reserve	153,408.16	0.00	N/A	0.00%	56,128.16	53,280.00	44,000.00	2.95
Total of All Funds	6,860,426.89	710,946.24			125,128.45	5,147,695.18	1,587,603.26	106.33

50 Debt Service **Tax Jurisdiction**								
SD1	505,887.50	127,169.56	20-9-438	25.14%	0.00	0.00	505,887.50	33.88

Budget Report
FY 2023

15 Flathead

1184 West Valley Elem

Submit ID: 1184-66444740

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST VALLEY K-6	632
M1	WEST VALLEY 7-8	171

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,340,177.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	198,598.40
D.	At Risk Student	(I-D)	10,341.63
E.	Indian Education For All	(I-E)	18,693.84
F.	American Indian Achievement Gap	(I-F)	3,206.00
G.	Data For Achievement	(I-G)	17,898.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	122,433.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	40,808.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	44,678.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	748
B.	BASE Budget Limit	(II-B)	4,252,768.86
C.	Maximum Budget Limit	(II-C)	5,310,534.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,265.67
E.	Adopted Budget	(II-E)	4,670,034.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,624,705.14
H.	Maximum Budget Limit	(II-H)	5,769,709.32
I.	Highest Budget Without a Vote	(II-I)	5,041,970.81
J.	Highest Budget	(II-J)	5,769,709.32
K.	Highest Voted Amount	(II-K)	727,738.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,041,970.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		460,785.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		460,785.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,041,970.81
1.	BASE Budget Limit	(V-A1)	4,624,705.14	
2.	Over-BASE Budget	(V-A2)	417,265.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,340,177.00
1.	Direct State Aid Paid By State	(V-B1)	2,340,177.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		198,598.40
D.	At Risk Student	(V-D)		10,341.63
E.	Indian Education For All	(V-E)		18,693.84
F.	American Indian Achievement Gap	(V-F)		3,206.00
G.	Data For Achievement	(V-G)		17,898.87
H.	Special Education Allowable Cost Payment	(V-H)		122,433.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,107.72
1.	Actual Non-Levy Revenue	(V-J1)	1,107.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,912,248.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,433,270.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	478,978.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,624,705.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		45,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	45,000.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,265.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		417,265.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.93
	1. District Property Tax Levy Mills	(V-U1)	24.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,041,970.81

Budget Uses

Expenditure Budget	0002	5,041,970.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,340,177.00
Quality Educator	3111	198,598.40
At Risk Student	3112	10,341.63
Indian Education For All	3113	18,693.84
American Indian Achievement Gap	3114	3,206.00
State Special Education Allowable Cost Payment to Districts	3115	122,433.41
Data For Achievement	3116	17,898.87
State - Guaranteed Tax Base Aid	3120	1,433,270.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,107.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	45,000.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	478,978.03		
Over-BASE Levy	1110(c)	372,265.67		
District Tax Levy			1110	851,243.70
Total Estimated Revenues to Fund Adopted Budget			0004	5,041,970.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	655,083.00

Budget Uses

Expenditure Budget	0002	655,083.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	86,789.52
Contingency	0006	8,678.95
Over-Schedule	0011	559,614.53
Fund Balance for Budget	TFS48	78,014.32
Operating Reserve	0961	78,014.32
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	47,734.23
State - On-Schedule Transportation Reimbursement	3210	47,734.24
District Tax Levy	1110	559,614.53
District Mills	999	37.48
Total Estimated Revenues to Fund Adopted Budget	0004	655,083.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	22,729.15

Budget Uses

Expenditure Budget	0002	22,729.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,131.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,131.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,598.00
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	22,729.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E Class Bus	2020	29,990.00	11,996.00	5,998.00	5,998.00
1998 Bluebird 84 passenger bus	2015	3,000.00	3,000.00	600.00	600.00
Total					6,598.00

Budget Report
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Submit ID: 1184-66444740

13 Tuition Fund

Adopted Budget	0001	126,585.73

Budget Uses

Expenditure Budget	0002	126,585.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,898.82
Unreserved Fund Balance Reappropriated	0970	1,898.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	124,686.91
District Mills	999	8.35
Total Estimated Revenues to Fund Adopted Budget	0004	126,585.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	836,543.11

Budget Uses

Expenditure Budget	0002	836,543.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,146.89
Operating Reserve	0961	167,308.62
Unreserved Fund Balance Reappropriated	0970	32,838.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	803,704.84
Total Estimated Revenues to Fund Adopted Budget	0004	836,543.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,823.36

Budget Uses

Expenditure Budget	0002	13,823.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,201.42
Operating Reserve	0961	4,838.18
Unreserved Fund Balance Reappropriated	0970	12,363.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,460.12
District Mills	999	0.10
Total Estimated Revenues to Fund Adopted Budget	0004	13,823.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,605.95

Budget Uses

Expenditure Budget	0002	5,605.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,091.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,091.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,514.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,605.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1184 West Valley Elem

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29 Flexibility Fund

Adopted Budget	0001	4,677.62

Budget Uses

Expenditure Budget	0002	4,677.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,677.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,677.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,677.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

SD1

Taxable Value		14,931,374.00
Adopted Budget	0001	505,887.50

Budget Uses

Expenditure Budget	0002	505,887.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,169.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	127,169.56
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	505,887.50
Jurisdiction Mills	999	33.88
Total Estimated Revenues to Fund Adopted Budget	0004	505,887.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	02/06/2014	06/30/2034	6,800,000.00	4,390,000.00	325,000.00	180,537.50	350.00
Total Bond Requirements							505,887.50
Total Debt Service Requirements						0002	505,887.50

Budget Report
FY 2023

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61 Building Reserve Fund

Adopted Budget		0001	153,408.16

Budget Uses

Expenditure Budget		0002	153,408.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,128.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,128.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,280.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,000.00	
District Tax Levy		1110	44,000.00
District Mills		999	2.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.95
Total Estimated Revenues to Fund Adopted Budget		0004	153,408.16

Budget Report
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Submit ID: 0374-91409109

0374 West Yellowstone K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 206	* 90	16,968,437

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Norma Salinas

(Signature) (Date)

Chairperson, School Trustees: Robert Everest

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0374-91409109

0374 West Yellowstone K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,531,301.71	298,758.77	10%	11.80%	0.00	1,384,225.20	1,147,076.51	67.59
10 Transportation	215,000.00	43,000.00	20%	20.00%	15,448.39	33,867.90	165,683.71	9.76
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	88,821.00		N/A		31,326.39	0.00	57,494.61	3.39
14 Retirement	362,253.00	72,450.60	20%	20.00%	20,279.03	341,973.97		
17 Adult Education	32,063.21	0.00	35%	0.00%	32,063.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	158,503.19	0.00	N/A	0.00%	117,413.55	2,103.64	38,986.00	2.30
29 Flexibility	21,870.59	0.00	N/A	0.00%	21,870.59	0.00	0.00	0.00
61 Building Reserve	518,731.64	0.00	N/A	0.00%	258,071.64	10,820.00	249,840.00	14.72
Total of All Funds	3,928,544.34	414,209.37			496,472.80	1,772,990.71	1,659,080.83	97.76

50 Debt Service **Tax Jurisdiction**								
K-12 2016	500,200.00	39,207.05	20-9-438	7.84%	0.00	0.00	500,200.00	29.48

Budget Report
FY 2023

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST YELLOWSTONE K-6	159 *
M1	WEST YELLOWSTONE 7-8	47 *
H1	WEST YELLOWSTONE HS 9-12	90 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,113,225.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,384.00
D.	At Risk Student	(I-D)	6,486.92
E.	Indian Education For All	(I-E)	6,890.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	6,597.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,149.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,382.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,214.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,764.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	306
B.	BASE Budget Limit	(II-B)	2,160,861.20
C.	Maximum Budget Limit	(II-C)	2,696,528.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,430.39
E.	Adopted Budget	(II-E)	2,537,291.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,154,871.32
H.	Maximum Budget Limit	(II-H)	2,687,477.52
I.	Highest Budget Without a Vote	(II-I)	2,531,301.71
J.	Highest Budget	(II-J)	2,687,477.52
K.	Highest Voted Amount	(II-K)	156,175.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,531,301.71

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		253,130.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		45,628.60
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	45,628.60	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		298,758.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	29,884.12	13,264.89	43,149.01
B.	Special Education RSBG to Coop	9,960.72	4,421.34	14,382.06
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	15,937.94	7,074.49	23,012.43

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	1,303,703.30	685,057.50	1,988,760.80
		1,470,927.30	1,019,510.50	2,490,437.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	519,237.34	359,887.21	879,124.54
H.	Special Education in BASE@40%	15,937.94	7,074.49	23,012.43
I.	Subsidized BASE Amount	535,175.28	366,961.70	902,136.97
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,531,301.71
1.	BASE Budget Limit	(V-A1)	2,154,871.32	
2.	Over-BASE Budget	(V-A2)	376,430.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,113,225.69
1.	Direct State Aid Paid By State	(V-B1)	1,113,225.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,384.00
D.	At Risk Student	(V-D)		6,486.92
E.	Indian Education For All	(V-E)		6,890.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		6,597.84

H.	Special Education Allowable Cost Payment	(V-H)		43,149.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,562.12
	1. Actual Non-Levy Revenue	(V-J1)	2,562.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		899,574.86
	1. State - Guaranteed Tax Base Aid	(V-L1)	128,928.74	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	770,646.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,154,871.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		376,430.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		376,430.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.19
T.	BASE Mills - High School	(V-T)		16.22
U.	Over-BASE Mills	(V-U)		22.18
	1. District Property Tax Levy Mills	(V-U1)	22.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

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Submit ID: 0374-91409109

0374 West Yellowstone K-12

01 General Fund

Adopted Budget	0001	2,531,301.71

Budget Uses

Expenditure Budget	0002	2,531,301.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,113,225.69
Quality Educator	3111	76,384.00
At Risk Student	3112	6,486.92
Indian Education For All	3113	6,890.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	43,149.01
Data For Achievement	3116	6,597.84
State - Guaranteed Tax Base Aid	3120	128,928.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,562.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	770,646.12		
Over-BASE Levy	1110(c)	376,430.39		
District Tax Levy			1110	1,147,076.51
Total Estimated Revenues to Fund Adopted Budget			0004	2,531,301.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,789.00
Contingency	0006	3,078.90
Over-Schedule	0011	181,132.10
Fund Balance for Budget	TFS48	58,448.39
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	15,448.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,933.95
State - On-Schedule Transportation Reimbursement	3210	16,933.95
District Tax Levy	1110	165,683.71
District Mills	999	9.76
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	88,821.00

Budget Uses

Expenditure Budget	0002	88,821.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,326.39
Unreserved Fund Balance Reappropriated	0970	31,326.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,494.61
District Mills	999	3.39
Total Estimated Revenues to Fund Adopted Budget	0004	88,821.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0374-91409109

0374 West Yellowstone K-12

14 Retirement Fund

Adopted Budget	0001	362,253.00

Budget Uses

Expenditure Budget	0002	362,253.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,729.63
Operating Reserve	0961	72,450.60
Unreserved Fund Balance Reappropriated	0970	20,279.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	341,973.97
Total Estimated Revenues to Fund Adopted Budget	0004	362,253.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	32,063.21

Budget Uses

Expenditure Budget	0002	32,063.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,063.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,063.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,063.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	158,503.19

Budget Uses

Expenditure Budget	0002	158,503.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,413.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,413.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,103.64
District Tax Levy	1110	38,986.00
District Mills	999	2.30
Total Estimated Revenues to Fund Adopted Budget	0004	158,503.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,870.59

Budget Uses

Expenditure Budget	0002	21,870.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,870.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,870.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,870.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0374-91409109

0374 West Yellowstone K-12

50 Debt Service Fund

K-12 2016

Taxable Value		16,968,437.00
Adopted Budget	0001	500,200.00

Budget Uses

Expenditure Budget	0002	500,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,207.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	39,207.05
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	500,200.00
Jurisdiction Mills	999	29.48
Total Estimated Revenues to Fund Adopted Budget	0004	500,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	07/28/2015	06/30/2035	3,497,500.00	2,355,000.00	152,500.00	97,200.00	400.00
High School Bond	07/28/2015	06/30/2035	3,497,500.00	2,355,000.00	152,500.00	97,200.00	400.00
Total Bond Requirements							500,200.00

Total Debt Service Requirements	0002	500,200.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0374-91409109

0374 West Yellowstone K-12

61 Building Reserve Fund

Adopted Budget		0001	518,731.64

Budget Uses

Expenditure Budget		0002	518,731.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	258,071.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	258,071.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,820.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	197,000.00	
Building Reserve Permissive Levy	1110(b)	52,840.00	
District Tax Levy		1110	249,840.00
District Mills		999	14.72
Building Reserve Voted Mills		0134	11.61
Building Reserve Permissive Mills		0135	3.11
Total Estimated Revenues to Fund Adopted Budget		0004	518,731.64

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,970,000.00	10	612	0.00	197,000.00	197,000.00
Total						197,000.00

Budget Report
FY 2023

46 Sheridan

Submit ID: 0819-82072975

0819 Westby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 33	28	1,837,299

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Nielsen

(Signature) (Date)

Chairperson, School Trustees: Aldon Joyes

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-82072975

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,128,372.48	111,628.66	10%	9.89%	0.00	771,280.32	357,092.16	194.35
10 Transportation	102,574.88	20,514.98	20%	20.00%	28,800.15	43,774.73	30,000.00	16.33
11 Bus Depreciation Reserve	150,000.00	19,866.22	N/A	13.24%	0.00	150,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	40,387.10	129,612.90		
17 Adult Education	30,000.00	0.00	35%	0.00%	2,667.84	27,332.16	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	200,000.00	0.00	N/A	0.00%	52,682.75	147,317.25	0.00	0.00
29 Flexibility	1,000,000.00	0.00	N/A	0.00%	329,546.63	670,453.37	0.00	0.00
61 Building Reserve	1,500,000.00	0.00	N/A	0.00%	692,509.60	729,202.68	78,287.72	42.61
Total of All Funds	4,280,947.36	186,009.86			1,146,594.07	2,668,973.41	465,379.88	253.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

46 Sheridan

Submit ID: 0819-82072975

0819 Westby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WESTBY K-6	22 *
M1	WESTBY 7-8	11 *
H1	WESTBY HS 9-12	28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	415,846.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,192.00
D.	At Risk Student	(I-D)	1,572.14
E.	Indian Education For All	(I-E)	1,420.08
F.	American Indian Achievement Gap	(I-F)	916.00
G.	Data For Achievement	(I-G)	1,359.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,642.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,591.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,152.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,005.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	785,204.59
C.	Maximum Budget Limit	(II-C)	974,877.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,577.84
E.	Adopted Budget	(II-E)	1,117,382.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	805,039.60
H.	Maximum Budget Limit	(II-H)	999,641.07
I.	Highest Budget Without a Vote	(II-I)	1,128,372.48
J.	Highest Budget	(II-J)	1,128,372.48
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,128,372.48

Budget Report
FY 2023

46 Sheridan

Submit ID: 0819-82072975

0819 Westby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,628.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,628.66

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	5,976.10	5,666.42	11,642.52
B.	Special Education RSBG to Coop	1,168.86	1,422.96	2,591.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,857.98	2,835.75	5,693.74

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	215,064.30	213,563.00	428,627.30
		382,288.30	548,016.00	930,304.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	134,947.77	193,449.65	328,397.42
H.	Special Education in BASE@40%	2,857.98	2,835.75	5,693.74
I.	Subsidized BASE Amount	137,805.75	196,285.40	334,091.16
J.	Subsidized BASE Ratio	41%	59%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,128,372.48
1.	BASE Budget Limit	(V-A1)	805,039.60	
2.	Over-BASE Budget	(V-A2)	323,332.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		415,846.02
1.	Direct State Aid Paid By State	(V-B1)	415,846.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,192.00
D.	At Risk Student	(V-D)		1,572.14
E.	Indian Education For All	(V-E)		1,420.08
F.	American Indian Achievement Gap	(V-F)		916.00
G.	Data For Achievement	(V-G)		1,359.69

H.	Special Education Allowable Cost Payment	(V-H)		11,642.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		373.23
	1. Actual Non-Levy Revenue	(V-J1)	373.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		333,717.92
	1. State - Guaranteed Tax Base Aid	(V-L1)	249,958.64	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	83,759.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		805,039.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		50,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	50,000.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		273,332.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		323,332.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.42
T.	BASE Mills - High School	(V-T)		18.16
U.	Over-BASE Mills	(V-U)		148.77
	1. District Property Tax Levy Mills	(V-U1)	148.77	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		194.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,128,372.48

Budget Uses

Expenditure Budget	0002	1,128,372.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	415,846.02
Quality Educator	3111	38,192.00
At Risk Student	3112	1,572.14
Indian Education For All	3113	1,420.08
American Indian Achievement Gap	3114	916.00
State Special Education Allowable Cost Payment to Districts	3115	11,642.52
Data For Achievement	3116	1,359.69
State - Guaranteed Tax Base Aid	3120	249,958.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	373.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	50,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	83,759.28		
Over-BASE Levy	1110(c)	273,332.88		
District Tax Levy			1110	357,092.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,128,372.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,574.88

Budget Uses

Expenditure Budget	0002	102,574.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,748.80
Contingency	0006	2,574.88
Over-Schedule	0011	74,251.20
Fund Balance for Budget	TFS48	49,315.13
Operating Reserve	0961	20,514.98
Unreserved Fund Balance Reappropriated	0970	28,800.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,451.05
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,161.84
State - On-Schedule Transportation Reimbursement	3210	14,161.84
District Tax Levy	1110	30,000.00
District Mills	999	16.33
Total Estimated Revenues to Fund Adopted Budget	0004	102,574.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,866.22
Operating Reserve	0961	19,866.22
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 CHEVROLET BUS	2022	65,000.00	0.00	13,000.00	0.00
2017 FORD EXPEDITION (TYPE E)	2019	38,000.00	0.00	7,600.00	0.00
2014 CHEVROLET 4WD BUS (1)	2015	59,700.00	0.00	11,940.00	0.00
2014 CHEVROLET 4WD BUS (2)	2015	58,750.00	0.00	11,750.00	0.00
2010 CHEVROLET	2010	46,850.00	0.00	9,370.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,387.10
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	40,387.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,612.90
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,667.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,667.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	27,332.16
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,682.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,682.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	146,531.35
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	785.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-82072975

29 Flexibility Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	329,546.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	329,546.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	667,180.50
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,272.87
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

46 Sheridan

Submit ID: 0819-82072975

0819 Westby K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

46 Sheridan

Submit ID: 0819-82072975

0819 Westby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,500,000.00

Budget Uses

Expenditure Budget		0002	1,500,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	692,509.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	692,509.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,532.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	700,670.40
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	8,287.72	
District Tax Levy		1110	78,287.72
District Mills		999	42.61
Building Reserve Voted Mills		0134	38.10
Building Reserve Permissive Mills		0135	4.51
Total Estimated Revenues to Fund Adopted Budget		0004	1,500,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	350,000.00	5	612	70,000.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 137	* 73	9,905,823

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laci Novark

(Signature) (Date)

Chairperson, School Trustees: Tanya Hill

(Signature) (Date)

County Superintendent: Penny Plachy

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,229,017.44	108,720.56	10%	4.88%	0.00	1,207,819.50	1,021,197.94	103.08
10 Transportation	255,000.00	8,825.86	20%	3.46%	0.00	88,672.97	166,327.03	16.79
11 Bus Depreciation Reserve	545,837.07	0.00	N/A	0.00%	458,292.77	0.00	87,544.30	8.84
13 Tuition	51,579.73		N/A		14,804.16	0.00	36,775.57	3.71
14 Retirement	302,000.00	60,400.00	20%	20.00%	15,522.68	286,477.32		
17 Adult Education	16,083.45	5,629.21	35%	35.00%	7,804.09	0.00	8,279.36	0.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	175,394.77	0.00	N/A	0.00%	137,215.31	1,664.26	36,515.20	3.69
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	405,931.28	0.00	N/A	0.00%	351,841.28	15,040.00	39,050.00	3.94
Total of All Funds	3,980,843.74	183,575.63			985,480.29	1,599,674.05	1,395,689.40	140.89

50 Debt Service **Tax Jurisdiction**								
GO Series 2016	755,057.50	0.00	20-9-438	0.00%	0.00	0.00	755,057.50	76.22

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITE SUL SPGS EL	107	*
M1	WHITE SUL SPGS MS	30	*
H1	WHITE SUL SPGS HS 9-12	73	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	859,691.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,685.94
D.	At Risk Student	(I-D)	12,370.43
E.	Indian Education For All	(I-E)	4,888.80
F.	American Indian Achievement Gap	(I-F)	2,748.00
G.	Data For Achievement	(I-G)	4,680.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,895.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,418.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,590.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,690.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	219
B.	BASE Budget Limit	(II-B)	1,706,797.42
C.	Maximum Budget Limit	(II-C)	2,123,884.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	514,391.47
E.	Adopted Budget	(II-E)	2,221,188.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,704,793.37
H.	Maximum Budget Limit	(II-H)	2,120,831.21
I.	Highest Budget Without a Vote	(II-I)	2,219,184.84
J.	Highest Budget	(II-J)	2,229,017.44
K.	Highest Voted Amount	(II-K)	9,832.60
L.	Amount Approved on Ballot by Voters	(II-L)	9,832.60
M.	Adopted Budget	(II-M)	2,229,017.44

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		108,720.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		108,720.56

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	27,968.83	13,927.04	41,895.87
B.	Special Education RSBG to Coop	6,860.70	3,557.40	10,418.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,931.81	6,993.78	20,925.59

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	865,602.30	555,968.00	1,421,570.30
		1,032,826.30	890,421.00	1,923,247.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	364,587.68	314,318.61	678,906.30
H.	Special Education in BASE@40%	13,931.81	6,993.78	20,925.59
I.	Subsidized BASE Amount	378,519.49	321,312.39	699,831.89
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,229,017.44
1.	BASE Budget Limit	(V-A1)	1,704,793.37	
2.	Over-BASE Budget	(V-A2)	524,224.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		859,691.55
1.	Direct State Aid Paid By State	(V-B1)	859,691.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,685.94
D.	At Risk Student	(V-D)		12,370.43
E.	Indian Education For All	(V-E)		4,888.80
F.	American Indian Achievement Gap	(V-F)		2,748.00
G.	Data For Achievement	(V-G)		4,680.90

H.	Special Education Allowable Cost Payment	(V-H)		41,895.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		273.61
1.	Actual Non-Levy Revenue	(V-J1)	273.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		699,558.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	202,584.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	496,973.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,704,793.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,224.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,224.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.86
T.	BASE Mills - High School	(V-T)		17.30
U.	Over-BASE Mills	(V-U)		52.92
1.	District Property Tax Levy Mills	(V-U1)	52.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

01 General Fund

Adopted Budget	0001	2,229,017.44

Budget Uses

Expenditure Budget	0002	2,229,017.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	859,691.55
Quality Educator	3111	78,685.94
At Risk Student	3112	12,370.43
Indian Education For All	3113	4,888.80
American Indian Achievement Gap	3114	2,748.00
State Special Education Allowable Cost Payment to Districts	3115	41,895.87
Data For Achievement	3116	4,680.90
State - Guaranteed Tax Base Aid	3120	202,584.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	273.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	496,973.87		
Over-BASE Levy	1110(c)	524,224.07		
District Tax Levy			1110	1,021,197.94
Total Estimated Revenues to Fund Adopted Budget			0004	2,229,017.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,611.79
Contingency	0006	8,061.18
Over-Schedule	0011	166,327.03
Fund Balance for Budget	TFS48	8,825.86
Operating Reserve	0961	8,825.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	44,336.48
State - On-Schedule Transportation Reimbursement	3210	44,336.49
District Tax Levy	1110	166,327.03
District Mills	999	16.79
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	545,837.07

Budget Uses

Expenditure Budget	0002	545,837.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	458,292.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	458,292.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	87,544.30
District Mills	999	8.84
Total Estimated Revenues to Fund Adopted Budget	0004	545,837.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 THOMAS FREIGHTLINER	2019	112,088.00	67,252.80	22,417.60	22,417.60
2017 Freightliner - Thomas	2017	105,502.00	105,502.00	21,100.40	21,100.40
2018 Freightliner-Thomas	2017	98,994.00	98,994.00	19,798.80	19,798.80
2015 Thomas Freightliner Bus	2015	89,025.00	124,635.00	17,805.00	8,902.50
BLUE BIRD	2014	46,750.00	65,450.00	9,350.00	4,675.00
Blue Bird - Elementary	2014	46,750.00	70,125.00	N/A	NA
45 Express Travel Bus	2010	53,965.65	80,948.48	N/A	NA
4500 Express Travel Bus - Elementary	2010	53,965.65	80,948.48	N/A	NA
2009 Chevy Blue Bird Bus	2009	53,250.00	63,900.00	10,650.00	10,650.00
1997 Elementary Bus	1997	25,216.50	37,824.75	N/A	NA
VIN1HVBBABP1VH464582	1997	25,216.50	37,824.75	N/A	NA
Total					87,544.30

13 Tuition Fund

Adopted Budget	0001	51,579.73

Budget Uses

Expenditure Budget	0002	51,579.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,804.16
Unreserved Fund Balance Reappropriated	0970	14,804.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,775.57
District Mills	999	3.71
Total Estimated Revenues to Fund Adopted Budget	0004	51,579.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

14 Retirement Fund

Adopted Budget	0001	302,000.00

Budget Uses

Expenditure Budget	0002	302,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,922.68
Operating Reserve	0961	60,400.00
Unreserved Fund Balance Reappropriated	0970	15,522.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	286,477.32
Total Estimated Revenues to Fund Adopted Budget	0004	302,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

17 Adult Education Fund

Adopted Budget	0001	16,083.45

Budget Uses

Expenditure Budget	0002	16,083.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,433.30
Operating Reserve	0961	5,629.21
Unreserved Fund Balance Reappropriated	0970	7,804.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,279.36
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	16,083.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	175,394.77

Budget Uses

Expenditure Budget	0002	175,394.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	137,215.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	137,215.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,664.26
District Tax Levy	1110	36,515.20
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	175,394.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

50 Debt Service Fund

GO Series 2016

Taxable Value		9,905,823.00
Adopted Budget	0001	755,057.50

Budget Uses

Expenditure Budget	0002	678,375.00
Add To Fund Balance	0003	76,682.50
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-76,682.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	755,057.50
Jurisdiction Mills	999	76.22
Total Estimated Revenues to Fund Adopted Budget	0004	755,057.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	12/03/2015	06/30/2036	4,700,000.00	3,405,000.00	210,000.00	128,987.50	0.00
High School Bond	12/03/2015	06/30/2036	4,700,000.00	3,405,000.00	210,000.00	128,987.50	400.00
Total Bond Requirements							678,375.00

Total Debt Service Requirements	0002	678,375.00

Budget Report
FY 2023

30 Meagher

Submit ID: 0570-55099511

0570 White Sulphur Spgs K-12

61 Building Reserve Fund

Adopted Budget		0001	405,931.28

Budget Uses

Expenditure Budget		0002	405,931.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	351,841.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	351,841.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,040.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,050.00	
District Tax Levy		1110	39,050.00
District Mills		999	3.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.94
Total Estimated Revenues to Fund Adopted Budget		0004	405,931.28

Budget Report
FY 2023

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-85533527

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,356	N/A	91,699,437

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Katie Clarke

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-85533527

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,417,484.00	539,882.70	10%	5.18%	0.00	5,682,384.05	4,735,099.95	51.64
10 Transportation	834,750.00	147,029.36	20%	17.61%	0.00	122,008.15	712,741.85	7.77
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	878,745.00		N/A		38,149.49	0.00	840,595.51	9.17
14 Retirement	1,598,000.00	319,600.00	20%	20.00%	37,338.05	1,560,661.95		
17 Adult Education	54,565.00	19,097.75	35%	35.00%	56,579.05	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	329,863.31	114,016.04	N/A	34.56%	0.00	8,263.31	321,600.00	3.51
29 Flexibility	51,590.77	0.00	N/A	0.00%	51,590.77	0.00	0.00	0.00
61 Building Reserve	164,380.00	704,628.21	N/A	428.66%	0.00	0.00	164,380.00	1.79
Total of All Funds	14,329,378.08	1,844,254.06			183,657.36	7,373,317.46	6,774,417.31	73.88

50 Debt Service **Tax Jurisdiction**								
1	2,643,750.00	295,316.54	20-9-438	11.17%	0.00	0.00	2,643,750.00	28.83

Budget Report
FY 2023

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-85533527

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEFISH K-6	1,014
M1	WHITEFISH 7-8	342

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,922,562.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	389,950.74
D.	At Risk Student	(I-D)	23,960.32
E.	Indian Education For All	(I-E)	31,567.68
F.	American Indian Achievement Gap	(I-F)	5,038.00
G.	Data For Achievement	(I-G)	30,225.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	688,256.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,350.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,358
B.	BASE Budget Limit	(II-B)	7,992,722.20
C.	Maximum Budget Limit	(II-C)	9,938,571.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,952,936.80
E.	Adopted Budget	(II-E)	9,945,659.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,464,547.44
H.	Maximum Budget Limit	(II-H)	10,632,563.02
I.	Highest Budget Without a Vote	(II-I)	10,417,484.58
J.	Highest Budget	(II-J)	10,632,563.02
K.	Highest Voted Amount	(II-K)	215,078.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,417,484.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		539,882.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		539,882.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,417,484.00
1.	BASE Budget Limit	(V-A1)	8,464,547.44	
2.	Over-BASE Budget	(V-A2)	1,952,936.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,922,562.36
1.	Direct State Aid Paid By State	(V-B1)	3,922,562.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		389,950.74
D.	At Risk Student	(V-D)		23,960.32
E.	Indian Education For All	(V-E)		31,567.68
F.	American Indian Achievement Gap	(V-F)		5,038.00
G.	Data For Achievement	(V-G)		30,225.24
H.	Special Education Allowable Cost Payment	(V-H)		688,256.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,743.84
1.	Actual Non-Levy Revenue	(V-J1)	3,743.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,369,242.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	587,079.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,782,163.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,464,547.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,952,936.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,952,936.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.30
1.	District Property Tax Levy Mills	(V-U1)	21.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	10,417,484.00

Budget Uses

Expenditure Budget	0002	10,417,484.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,922,562.36
Quality Educator	3111	389,950.74
At Risk Student	3112	23,960.32
Indian Education For All	3113	31,567.68
American Indian Achievement Gap	3114	5,038.00
State Special Education Allowable Cost Payment to Districts	3115	688,256.87
Data For Achievement	3116	30,225.24
State - Guaranteed Tax Base Aid	3120	587,079.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,743.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,782,163.39		
Over-BASE Levy	1110(c)	1,952,936.56		
District Tax Levy			1110	4,735,099.95
Total Estimated Revenues to Fund Adopted Budget			0004	10,417,484.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	834,750.00

Budget Uses

Expenditure Budget	0002	834,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	110,916.50
Contingency	0006	11,091.65
Over-Schedule	0011	712,741.85
Fund Balance for Budget	TFS48	147,029.36
Operating Reserve	0961	147,029.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	61,004.07
State - On-Schedule Transportation Reimbursement	3210	61,004.08
District Tax Levy	1110	712,741.85
District Mills	999	7.77
Total Estimated Revenues to Fund Adopted Budget	0004	834,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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15 Flathead

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13 Tuition Fund

Adopted Budget	0001	878,745.00

Budget Uses

Expenditure Budget	0002	878,745.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,149.49
Unreserved Fund Balance Reappropriated	0970	38,149.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	840,595.51
District Mills	999	9.17
Total Estimated Revenues to Fund Adopted Budget	0004	878,745.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,598,000.00

Budget Uses

Expenditure Budget	0002	1,598,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	356,938.05
Operating Reserve	0961	319,600.00
Unreserved Fund Balance Reappropriated	0970	37,338.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,560,661.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,598,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	54,565.00

Budget Uses

Expenditure Budget	0002	54,565.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,676.80
Operating Reserve	0961	19,097.75
Unreserved Fund Balance Reappropriated	0970	56,579.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,565.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,014.05

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	329,863.31

Budget Uses

Expenditure Budget	0002	329,863.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,016.04
Operating Reserve	0961	114,016.04
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,263.31
District Tax Levy	1110	321,600.00
District Mills	999	3.51
Total Estimated Revenues to Fund Adopted Budget	0004	329,863.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	51,590.77

Budget Uses

Expenditure Budget	0002	51,590.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,590.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,590.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,590.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

1

Taxable Value		91,699,437.00
Adopted Budget	0001	2,643,750.00

Budget Uses

Expenditure Budget	0002	2,605,411.26
Add To Fund Balance	0003	38,338.74
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	295,316.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	295,316.54
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,643,750.00
Jurisdiction Mills	999	28.83
Total Estimated Revenues to Fund Adopted Budget	0004	2,643,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Refunding Bond	12/10/2012	06/30/2023	5,585,000.00	20,000.00	615,000.00	13,837.50	800.00
Elementary Bond	12/20/2017	06/30/2038	26,500,000.00	21,855,000.00	1,000,000.00	974,973.76	800.00
Total Bond Requirements							2,605,411.26

Total Debt Service Requirements	0002	2,605,411.26

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	164,380.00

Budget Uses

Expenditure Budget		0002	164,380.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	704,628.21
Operating Reserve		0961	704,628.21
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	164,380.00	
District Tax Levy		1110	164,380.00
District Mills		999	1.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.79
Total Estimated Revenues to Fund Adopted Budget		0004	164,380.00

Budget Report
FY 2023

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0335 Whitefish H S

Submit ID: 0335-80699795

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	601	94,558,640

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Katie Clarke

(Signature) (Date)

County Superintendent: Jack Eggensperger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
15 Flathead
0335 Whitefish H S

Submit ID: 0335-80699795

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,270,224.00	356,875.80	10%	6.77%	0.00	2,772,887.63	2,497,336.37	26.42
10 Transportation	293,875.00	58,775.00	20%	20.00%	17,257.04	66,944.83	209,673.13	2.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	333,164.00		N/A		0.00	0.00	333,164.00	3.52
14 Retirement	821,250.00	102,547.13	20%	12.49%	0.00	821,250.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	163,650.00	63,427.98	N/A	38.76%	0.00	5,250.00	158,400.00	1.68
29 Flexibility	17,597.32	0.00	N/A	0.00%	17,597.32	0.00	0.00	0.00
61 Building Reserve	82,640.00	300,408.56	N/A	363.51%	0.00	650.00	81,990.00	0.87
Total of All Funds	6,982,400.32	882,034.47			34,854.36	3,666,982.46	3,280,563.50	34.71

50 Debt Service Tax Jurisdiction								
1	916,476.00	10,727.52	20-9-438	1.17%	0.00	0.00	916,476.00	9.69

Budget Report
FY 2023

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0335 Whitefish H S

Submit ID: 0335-80699795

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 601 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,160,054.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	182,974.40
D.	At Risk Student	(I-D)	7,966.96
E.	Indian Education For All	(I-E)	13,991.28
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	13,396.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,770.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,171.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	609
B.	BASE Budget Limit	(II-B)	4,199,877.67
C.	Maximum Budget Limit	(II-C)	5,229,358.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,029,480.84
E.	Adopted Budget	(II-E)	5,229,358.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,256,051.52
H.	Maximum Budget Limit	(II-H)	5,265,138.67
I.	Highest Budget Without a Vote	(II-I)	5,270,224.85
J.	Highest Budget	(II-J)	5,270,224.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,270,224.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		356,875.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		356,875.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,270,224.00
1.	BASE Budget Limit	(V-A1)	4,256,051.52	
2.	Over-BASE Budget	(V-A2)	1,014,172.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,160,054.64
1.	Direct State Aid Paid By State	(V-B1)	2,160,054.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		182,974.40
D.	At Risk Student	(V-D)		7,966.96
E.	Indian Education For All	(V-E)		13,991.28
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		13,396.29
H.	Special Education Allowable Cost Payment	(V-H)		121,770.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,946.36
1.	Actual Non-Levy Revenue	(V-J1)	1,946.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,752,576.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	269,412.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,483,163.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,256,051.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,014,172.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,014,172.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.69
U.	Over-BASE Mills	(V-U)		10.73
1.	District Property Tax Levy Mills	(V-U1)	10.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,270,224.00

Budget Uses

Expenditure Budget	0002	5,270,224.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,160,054.64
Quality Educator	3111	182,974.40
At Risk Student	3112	7,966.96
Indian Education For All	3113	13,991.28
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	121,770.71
Data For Achievement	3116	13,396.29
State - Guaranteed Tax Base Aid	3120	269,412.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,436.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	510.04
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,483,163.89		
Over-BASE Levy	1110(c)	1,014,172.48		
District Tax Levy			1110	2,497,336.37
Total Estimated Revenues to Fund Adopted Budget			0004	5,270,224.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	293,875.00

Budget Uses

Expenditure Budget	0002	293,875.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,858.94
Contingency	0006	6,085.89
Over-Schedule	0011	226,930.17
Fund Balance for Budget	TFS48	76,032.04
Operating Reserve	0961	58,775.00
Unreserved Fund Balance Reappropriated	0970	17,257.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,472.41
State - On-Schedule Transportation Reimbursement	3210	33,472.42
District Tax Levy	1110	209,673.13
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	293,875.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	333,164.00

Budget Uses

Expenditure Budget	0002	333,164.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	333,164.00
District Mills	999	3.52
Total Estimated Revenues to Fund Adopted Budget	0004	333,164.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	821,250.00

Budget Uses

Expenditure Budget	0002	821,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,547.13
Operating Reserve	0961	102,547.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	821,250.00
Total Estimated Revenues to Fund Adopted Budget	0004	821,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	163,650.00

Budget Uses

Expenditure Budget	0002	163,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,427.98
Operating Reserve	0961	63,427.98
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,095.13
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,154.87
District Tax Levy	1110	158,400.00
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	163,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,597.32

Budget Uses

Expenditure Budget	0002	17,597.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,597.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,597.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,597.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

15 Flathead

0335 Whitefish H S

Submit ID: 0335-80699795

50 Debt Service Fund

1

Taxable Value		94,558,640.00
Adopted Budget	0001	916,476.00

Budget Uses

Expenditure Budget	0002	914,975.00
Add To Fund Balance	0003	1,501.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,727.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,727.52
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	916,476.00
Jurisdiction Mills	999	9.69
Total Estimated Revenues to Fund Adopted Budget	0004	916,476.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
High School Bond	06/21/2012	06/30/2032	10,000,000.00	6,740,000.00	325,000.00	211,950.00	800.00
High School Bond	01/10/2013	06/30/2024	4,000,000.00	365,000.00	360,000.00	16,425.00	800.00
Total Bond Requirements							914,975.00

Total Debt Service Requirements	0002	914,975.00

Budget Report
FY 2023
15 Flathead

0335 Whitefish H S

Submit ID: 0335-80699795

61 Building Reserve Fund

Adopted Budget		0001	82,640.00

Budget Uses

Expenditure Budget		0002	82,640.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	300,408.56
Operating Reserve		0961	300,408.56
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	650.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	81,990.00	
District Tax Levy		1110	81,990.00
District Mills		999	0.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	82,640.00

Budget Report
FY 2023

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-04976324

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	328	N/A	7,227,691

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	308	N/A	6,375,409
Non-located - 28 Madison	16	N/A	761,182
Non-located - 47 Silver Bow	4	N/A	91,100

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Drake

(Signature) (Date)

Chairperson, School Trustees: Gina Ossello

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-04976324

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,182,719.89	143,404.87	10%	6.57%	0.00	1,834,084.85	348,635.04	48.23
10 Transportation	322,500.00	64,500.00	20%	20.00%	4,190.75	69,710.36	248,598.89	34.40
11 Bus Depreciation Reserve	82,798.00	0.00	N/A	0.00%	66,098.44	0.00	16,699.56	2.31
13 Tuition	156,027.02		N/A		0.00	0.00	156,027.02	21.59
14 Retirement	335,000.00	67,000.00	20%	20.00%	77,431.82	257,568.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,905.06	0.00	N/A	0.00%	0.00	2,005.06	19,900.00	2.75
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,100,949.97	274,904.87			147,721.01	2,163,368.45	789,860.51	109.28

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-04976324

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEHALL K-6	242
M1	WHITEHALL 7-8	86

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,009,724.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	110,062.40
D.	At Risk Student	(I-D)	16,961.08
E.	Indian Education For All	(I-E)	7,635.84
F.	American Indian Achievement Gap	(I-F)	3,435.00
G.	Data For Achievement	(I-G)	7,311.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,645.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,668.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,102.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	329
B.	BASE Budget Limit	(II-B)	1,987,920.46
C.	Maximum Budget Limit	(II-C)	2,481,362.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,829.00
E.	Adopted Budget	(II-E)	2,116,749.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,053,890.89
H.	Maximum Budget Limit	(II-H)	2,556,258.16
I.	Highest Budget Without a Vote	(II-I)	2,182,719.89
J.	Highest Budget	(II-J)	2,556,258.16
K.	Highest Voted Amount	(II-K)	373,538.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,182,719.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,404.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		143,404.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,182,719.89
1.	BASE Budget Limit	(V-A1)	2,053,890.89	
2.	Over-BASE Budget	(V-A2)	128,829.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,009,724.86
1.	Direct State Aid Paid By State	(V-B1)	1,009,724.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		110,062.40
D.	At Risk Student	(V-D)		16,961.08
E.	Indian Education For All	(V-E)		7,635.84
F.	American Indian Achievement Gap	(V-F)		3,435.00
G.	Data For Achievement	(V-G)		7,311.12
H.	Special Education Allowable Cost Payment	(V-H)		67,645.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7.00
1.	Actual Non-Levy Revenue	(V-J1)	7.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		831,107.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	611,301.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	219,806.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,053,890.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,829.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,829.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.82
1.	District Property Tax Levy Mills	(V-U1)	17.82	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,182,719.89

Budget Uses

Expenditure Budget	0002	2,182,719.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,009,724.86
Quality Educator	3111	110,062.40
At Risk Student	3112	16,961.08
Indian Education For All	3113	7,635.84
American Indian Achievement Gap	3114	3,435.00
State Special Education Allowable Cost Payment to Districts	3115	67,645.73
Data For Achievement	3116	7,311.12
State - Guaranteed Tax Base Aid	3120	611,301.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	219,806.04		
Over-BASE Levy	1110(c)	128,829.00		
District Tax Levy			1110	348,635.04
Total Estimated Revenues to Fund Adopted Budget			0004	2,182,719.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	322,500.00

Budget Uses

Expenditure Budget	0002	322,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,373.05
Contingency	0006	6,337.31
Over-Schedule	0011	252,789.64
Fund Balance for Budget	TFS48	68,690.75
Operating Reserve	0961	64,500.00
Unreserved Fund Balance Reappropriated	0970	4,190.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,855.18
State - On-Schedule Transportation Reimbursement	3210	34,855.18
District Tax Levy	1110	248,598.89
District Mills	999	34.40
Total Estimated Revenues to Fund Adopted Budget	0004	322,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	82,798.00

Budget Uses

Expenditure Budget	0002	82,798.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,098.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,098.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	16,699.56
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	82,798.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	66,798.24	16,699.56	16,699.56
Total					16,699.56

13 Tuition Fund

Adopted Budget	0001	156,027.02

Budget Uses

Expenditure Budget	0002	156,027.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	156,027.02
District Mills	999	21.59
Total Estimated Revenues to Fund Adopted Budget	0004	156,027.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,431.82
Operating Reserve	0961	67,000.00
Unreserved Fund Balance Reappropriated	0970	77,431.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	257,568.18
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,905.06

Budget Uses

Expenditure Budget	0002	21,905.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,005.06
District Tax Levy	1110	19,900.00
District Mills	999	2.75
Total Estimated Revenues to Fund Adopted Budget	0004	21,905.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-04976324

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-23971857

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	137	10,356,658

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	N/A	127	8,927,248
Non-located - 28 Madison	N/A	9	1,338,310
Non-located - 47 Silver Bow	N/A	1	91,100

The final budget is approved as set forth in this document.

Certification

District Clerk: Patti Drake

(Signature) (Date)

Chairperson, School Trustees: Gina Ossello

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-23971857

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,328,117.44	88,711.93	10%	6.68%	0.00	1,024,534.53	303,582.91	29.31
10 Transportation	267,000.00	53,400.00	20%	20.00%	1,620.52	69,244.07	196,135.41	18.94
11 Bus Depreciation Reserve	82,409.24	0.00	N/A	0.00%	65,709.68	0.00	16,699.56	1.61
13 Tuition	39,297.20		N/A		719.18	0.00	38,578.02	3.72
14 Retirement	187,000.00	37,400.00	20%	20.00%	36,342.19	150,657.81		
17 Adult Education	2,221.35	0.00	35%	0.00%	2,221.35	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,258.11	0.00	N/A	0.00%	0.00	1,158.11	20,100.00	1.94
29 Flexibility	11,450.70	0.00	N/A	0.00%	11,450.70	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,938,754.04	179,511.93			118,063.62	1,245,594.52	575,095.90	55.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-23971857

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEHALL HS 9-12 137 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	614,916.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,920.80
D.	At Risk Student	(I-D)	4,091.27
E.	Indian Education For All	(I-E)	3,189.36
F.	American Indian Achievement Gap	(I-F)	1,374.00
G.	Data For Achievement	(I-G)	3,053.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,668.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,555.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,290.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	1,202,092.37
C.	Maximum Budget Limit	(II-C)	1,498,658.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,807.49
E.	Adopted Budget	(II-E)	1,343,899.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,186,309.95
H.	Maximum Budget Limit	(II-H)	1,477,175.20
I.	Highest Budget Without a Vote	(II-I)	1,328,117.44
J.	Highest Budget	(II-J)	1,477,175.20
K.	Highest Voted Amount	(II-K)	149,057.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,328,117.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		88,711.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,711.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,328,117.44
1.	BASE Budget Limit	(V-A1)	1,186,309.95	
2.	Over-BASE Budget	(V-A2)	141,807.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		614,916.89
1.	Direct State Aid Paid By State	(V-B1)	614,916.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,920.80
D.	At Risk Student	(V-D)		4,091.27
E.	Indian Education For All	(V-E)		3,189.36
F.	American Indian Achievement Gap	(V-F)		1,374.00
G.	Data For Achievement	(V-G)		3,053.73
H.	Special Education Allowable Cost Payment	(V-H)		19,668.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,770.05
1.	Actual Non-Levy Revenue	(V-J1)	1,770.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		494,325.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	332,549.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	161,775.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,186,309.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,807.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,807.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.62
U.	Over-BASE Mills	(V-U)		13.69
1.	District Property Tax Levy Mills	(V-U1)	13.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,328,117.44

Budget Uses

Expenditure Budget	0002	1,328,117.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	614,916.89
Quality Educator	3111	43,920.80
At Risk Student	3112	4,091.27
Indian Education For All	3113	3,189.36
American Indian Achievement Gap	3114	1,374.00
State Special Education Allowable Cost Payment to Districts	3115	19,668.63
Data For Achievement	3116	3,053.73
State - Guaranteed Tax Base Aid	3120	332,549.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,770.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	161,775.42		
Over-BASE Levy	1110(c)	141,807.49		
District Tax Levy			1110	303,582.91
Total Estimated Revenues to Fund Adopted Budget			0004	1,328,117.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	267,000.00

Budget Uses

Expenditure Budget	0002	267,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,949.15
Contingency	0006	6,294.92
Over-Schedule	0011	197,755.93
Fund Balance for Budget	TFS48	55,020.52
Operating Reserve	0961	53,400.00
Unreserved Fund Balance Reappropriated	0970	1,620.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,622.03
State - On-Schedule Transportation Reimbursement	3210	34,622.04
District Tax Levy	1110	196,135.41
District Mills	999	18.94
Total Estimated Revenues to Fund Adopted Budget	0004	267,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	82,409.24

Budget Uses

Expenditure Budget	0002	82,409.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,709.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,709.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	16,699.56
District Mills	999	1.61
Total Estimated Revenues to Fund Adopted Budget	0004	82,409.24

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	66,798.24	16,699.56	16,699.56
Total					16,699.56

13 Tuition Fund

Adopted Budget	0001	39,297.20

Budget Uses

Expenditure Budget	0002	39,297.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	719.18
Unreserved Fund Balance Reappropriated	0970	719.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,578.02
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	39,297.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	187,000.00

Budget Uses

Expenditure Budget	0002	187,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,742.19
Operating Reserve	0961	37,400.00
Unreserved Fund Balance Reappropriated	0970	36,342.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,657.81
Total Estimated Revenues to Fund Adopted Budget	0004	187,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,221.35

Budget Uses

Expenditure Budget	0002	2,221.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,221.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,221.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,221.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,258.11

Budget Uses

Expenditure Budget	0002	21,258.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,158.11
District Tax Levy	1110	20,100.00
District Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	21,258.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,450.70

Budget Uses

Expenditure Budget	0002	11,450.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,450.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,450.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,450.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-23971857

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

36 Phillips

Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	35	*	12	2,685,828

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Hill

(Signature) (Date)

Chairperson, School Trustees: Allie Olsen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

36 Phillips

Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	990,859.79	69,735.63	10%	7.04%	0.00	555,725.25	435,134.54	162.01
10 Transportation	275,000.00	55,000.00	20%	20.00%	36,647.63	49,312.31	189,040.06	70.38
11 Bus Depreciation Reserve	249,979.69	0.00	N/A	0.00%	191,951.24	0.00	58,028.45	21.61
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	6,042.16	118,957.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,694.71	0.00	N/A	0.00%	22,017.79	676.92	10,000.00	3.72
29 Flexibility	324,491.79	0.00	N/A	0.00%	74,491.79	250,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,998,025.98	149,735.63			331,150.61	974,672.32	692,203.05	257.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

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Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEWATER K-6	28 *
M1	WHITEWATER 7-8	7 *
H1	WHITEWATER HS 9-12	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	363,652.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,387.20
D.	At Risk Student	(I-D)	2,386.09
E.	Indian Education For All	(I-E)	1,094.16
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	1,047.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,556.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,185.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,413.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,082.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	50
B.	BASE Budget Limit	(II-B)	698,106.96
C.	Maximum Budget Limit	(II-C)	866,433.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,092.04
E.	Adopted Budget	(II-E)	985,199.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	693,402.80
H.	Maximum Budget Limit	(II-H)	861,355.66
I.	Highest Budget Without a Vote	(II-I)	990,859.79
J.	Highest Budget	(II-J)	990,859.79
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	990,859.79

Budget Report
FY 2023

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0663 Whitewater K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			69,735.63
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			69,735.63

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	4,879.04	1,677.17	6,556.21
B.	Special Education RSBG to Coop	1,626.24	559.02	2,185.26
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,602.11	894.48	3,496.59

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	220,287.90	91,575.00	311,862.90
		387,511.90	426,028.00	813,539.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	136,791.70	150,387.88	287,179.59
H.	Special Education in BASE@40%	2,602.11	894.48	3,496.59
I.	Subsidized BASE Amount	139,393.81	151,282.36	290,676.18
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		990,859.79
	1. BASE Budget Limit	(V-A1)	693,402.80	
	2. Over-BASE Budget	(V-A2)	297,456.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		363,652.34
	1. Direct State Aid Paid By State	(V-B1)	363,652.34	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,387.20
D.	At Risk Student	(V-D)		2,386.09
E.	Indian Education For All	(V-E)		1,094.16
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		1,047.63

H.	Special Education Allowable Cost Payment	(V-H)		6,556.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		121.37
1.	Actual Non-Levy Revenue	(V-J1)	121.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		290,554.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	152,877.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,677.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		693,402.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,456.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,456.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.03
T.	BASE Mills - High School	(V-T)		17.23
U.	Over-BASE Mills	(V-U)		110.75
1.	District Property Tax Levy Mills	(V-U1)	110.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		162.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

36 Phillips

Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

01 General Fund

Adopted Budget	0001	990,859.79

Budget Uses

Expenditure Budget	0002	990,859.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	363,652.34
Quality Educator	3111	26,387.20
At Risk Student	3112	2,386.09
Indian Education For All	3113	1,094.16
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	6,556.21
Data For Achievement	3116	1,047.63
State - Guaranteed Tax Base Aid	3120	152,877.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	46.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	75.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,677.55		
Over-BASE Levy	1110(c)	297,456.99		
District Tax Levy			1110	435,134.54
Total Estimated Revenues to Fund Adopted Budget			0004	990,859.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,829.40
Contingency	0006	4,482.91
Over-Schedule	0011	225,687.69
Fund Balance for Budget	TFS48	91,647.63
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	36,647.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,656.15
State - On-Schedule Transportation Reimbursement	3210	24,656.16
District Tax Levy	1110	189,040.06
District Mills	999	70.38
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	249,979.69

Budget Uses

Expenditure Budget	0002	249,979.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	191,951.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	191,951.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,028.45
District Mills	999	21.61
Total Estimated Revenues to Fund Adopted Budget	0004	249,979.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2020	39,309.00	7,861.80	7,861.80	7,861.80
Silverado Crew PU	2019	45,996.27	9,199.25	9,199.25	9,199.25
Silverado Crew PU	2019	45,489.00	18,195.60	9,097.80	9,097.80
2017 Thomas Minotour 16 pass	2018	63,851.00	38,310.60	12,770.20	12,770.20
2017 THOMAS 54 passenger	2017	95,497.00	95,497.00	19,099.40	19,099.40
2013 Minotour 16 pass	2013	58,065.50	87,098.25	N/A	NA
Total					58,028.45

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,042.16
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	6,042.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	118,957.84
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,694.71

Budget Uses

Expenditure Budget	0002	32,694.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,017.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,017.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	676.92
District Tax Levy	1110	10,000.00
District Mills	999	3.72
Total Estimated Revenues to Fund Adopted Budget	0004	32,694.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	324,491.79

Budget Uses

Expenditure Budget	0002	324,491.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,491.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,491.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	250,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	324,491.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

36 Phillips

Submit ID: 0663-04722652

0663 Whitewater K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	122	*	41	34,267,912

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Prairie Mannetter

(Signature) (Date)

Chairperson, School Trustees: Brent Nelson

(Signature) (Date)

County Superintendent: Jodee Chaffee

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,787,966.30	160,613.39	10%	8.98%	0.00	842,259.32	945,706.98	27.60
10 Transportation	513,680.00	52,434.40	20%	10.21%	0.00	42,218.38	471,461.62	13.76
11 Bus Depreciation Reserve	595,924.12	0.00	N/A	0.00%	510,115.52	5,500.00	80,308.60	2.34
13 Tuition	57,042.82		N/A		20.91	100.00	56,921.91	1.66
14 Retirement	330,000.00	66,000.00	20%	20.00%	28,986.65	301,013.35		
17 Adult Education	175,000.00	39,372.13	35%	22.50%	0.00	1,600.00	173,400.00	5.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,666.81	0.00	N/A	0.00%	78.53	51,588.28	50,000.00	1.46
29 Flexibility	509,631.49	0.00	N/A	0.00%	2,994.96	506,636.53	0.00	0.00
61 Building Reserve	197,770.07	0.00	N/A	0.00%	220.07	57,677.12	139,872.88	4.08
Total of All Funds	4,268,681.61	318,419.92			542,416.64	1,808,592.98	1,917,671.99	55.96

50 Debt Service **Tax Jurisdiction**								
06	481,300.00	61.13	20-9-438	0.01%	0.00	150.00	481,150.00	14.04

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WIBAUX K-6	99
M1	WIBAUX 7-8	23
H1	WIBAUX HS 9-12	41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	705,805.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,613.28
D.	At Risk Student	(I-D)	3,980.47
E.	Indian Education For All	(I-E)	3,794.64
F.	American Indian Achievement Gap	(I-F)	1,603.00
G.	Data For Achievement	(I-G)	3,633.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,571.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,182.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	155
B.	BASE Budget Limit	(II-B)	1,386,952.35
C.	Maximum Budget Limit	(II-C)	1,738,478.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	351,526.54
E.	Adopted Budget	(II-E)	1,738,478.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,422,084.63
H.	Maximum Budget Limit	(II-H)	1,771,933.44
I.	Highest Budget Without a Vote	(II-I)	1,787,966.30
J.	Highest Budget	(II-J)	1,787,966.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,787,966.30

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		160,613.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		160,613.39

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	36,244.32	12,326.91	48,571.23
B.	Special Education RSBG to Coop	6,200.04	1,981.98	8,182.02
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	16,977.74	5,723.56	22,701.30

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	764,723.30	312,584.00	1,077,307.30
		931,947.30	647,037.00	1,578,984.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	328,977.40	228,404.06	557,381.46
H.	Special Education in BASE@40%	16,977.74	5,723.56	22,701.30
I.	Subsidized BASE Amount	345,955.14	234,127.62	580,082.76
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,787,966.30
1.	BASE Budget Limit	(V-A1)	1,422,084.63	
2.	Over-BASE Budget	(V-A2)	365,881.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		705,805.98
1.	Direct State Aid Paid By State	(V-B1)	705,805.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,613.28
D.	At Risk Student	(V-D)		3,980.47
E.	Indian Education For All	(V-E)		3,794.64
F.	American Indian Achievement Gap	(V-F)		1,603.00
G.	Data For Achievement	(V-G)		3,633.27

H.	Special Education Allowable Cost Payment	(V-H)		48,571.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		257.45
1.	Actual Non-Levy Revenue	(V-J1)	257.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		579,825.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	579,825.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,422,084.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		365,881.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		365,881.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.15
T.	BASE Mills - High School	(V-T)		6.77
U.	Over-BASE Mills	(V-U)		10.68
1.	District Property Tax Levy Mills	(V-U1)	10.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

01 General Fund

Adopted Budget	0001	1,787,966.30

Budget Uses

Expenditure Budget	0002	1,787,966.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	705,805.98
Quality Educator	3111	74,613.28
At Risk Student	3112	3,980.47
Indian Education For All	3113	3,794.64
American Indian Achievement Gap	3114	1,603.00
State Special Education Allowable Cost Payment to Districts	3115	48,571.23
Data For Achievement	3116	3,633.27
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	257.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	579,825.31		
Over-BASE Levy	1110(c)	365,881.67		
District Tax Levy			1110	945,706.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,787,966.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	513,680.00

Budget Uses

Expenditure Budget	0002	513,680.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,471.25
Contingency	0006	3,747.13
Over-Schedule	0011	472,461.62
Fund Balance for Budget	TFS48	52,434.40
Operating Reserve	0961	52,434.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,609.19
State - On-Schedule Transportation Reimbursement	3210	20,609.19
District Tax Levy	1110	471,461.62
District Mills	999	13.76
Total Estimated Revenues to Fund Adopted Budget	0004	513,680.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	595,924.12

Budget Uses

Expenditure Budget	0002	595,924.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	510,115.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	510,115.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	80,308.60
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	595,924.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Express 12 Passenger Bus	2022	6,000.00	0.00	1,200.00	1,200.00
2021 IC CE Route Bus	2020	83,095.00	16,619.00	16,619.00	16,619.00
2012 Collins Bus	2019	19,500.00	4,900.00	3,900.00	3,900.00
2000 MCI 55 Passenger	2018	102,000.00	68,700.00	20,400.00	20,400.00
2001 International 3000 Series 30	2014	25,000.00	30,000.00	5,000.00	5,000.00
2010 Bluebird 54 passenger	2010	76,750.00	76,750.00	15,350.00	15,350.00
ARRA 2011 Bluebird 54	2010	89,198.00	89,198.00	17,839.60	17,839.60
Total					80,308.60

Budget Report
FY 2023
55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

13 Tuition Fund

Adopted Budget	0001	57,042.82

Budget Uses

Expenditure Budget	0002	57,042.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20.91
Unreserved Fund Balance Reappropriated	0970	20.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,921.91
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	57,042.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

14 Retirement Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,986.65
Operating Reserve	0961	66,000.00
Unreserved Fund Balance Reappropriated	0970	28,986.65

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	300,513.35
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,372.13
Operating Reserve	0961	39,372.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,400.00
District Mills	999	5.06
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

55 Wibaux

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0964 Wibaux K-12 Schools

28 Technology Fund

Adopted Budget	0001	101,666.81

Budget Uses

Expenditure Budget	0002	101,666.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	78.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,388.28
District Tax Levy	1110	50,000.00
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	101,666.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	509,631.49

Budget Uses

Expenditure Budget	0002	509,631.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,994.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,994.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,636.53
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	509,631.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

50 Debt Service Fund

06

Taxable Value		34,267,912.00
Adopted Budget	0001	481,300.00

Budget Uses

Expenditure Budget	0002	481,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	61.13
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	481,150.00
Jurisdiction Mills	999	14.04
Total Estimated Revenues to Fund Adopted Budget	0004	481,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	08/25/2020	06/30/2030	4,200,000.00	3,025,000.00	395,000.00	86,300.00	0.00
Total Bond Requirements							481,300.00
Total Debt Service Requirements						0002	481,300.00

Budget Report
FY 2023

55 Wibaux

Submit ID: 0964-21731374

0964 Wibaux K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	197,770.07

Budget Uses

Expenditure Budget		0002	197,770.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	220.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	220.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,177.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	50,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	39,872.88	
District Tax Levy		1110	139,872.88
District Mills		999	4.08
Building Reserve Voted Mills		0134	2.92
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	197,770.07

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	3	612	0.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0354-83713365

0354 Willow Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	N/A	1,955,524

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	46	N/A	1,603,995
Non-located - 22 Jefferson	0	N/A	351,529

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023
16 Gallatin
0354 Willow Creek Elem

Submit ID: 0354-83713365

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	519,370.66	51,937.07	10%	10.00%	832.97	348,736.60	169,801.09	86.84
10 Transportation	40,962.24	8,192.45	20%	20.00%	15,143.03	7,110.18	18,709.03	9.57
11 Bus Depreciation Reserve	168,940.89	0.00	N/A	0.00%	160,112.88	570.00	8,258.01	4.22
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	69,656.00	13,931.20	20%	20.00%	6,263.86	63,392.14		
17 Adult Education	15,760.11	0.00	35%	0.00%	15,703.11	57.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,426.49	0.00	N/A	0.00%	3,016.37	410.12	0.00	0.00
29 Flexibility	37,983.13	0.00	N/A	0.00%	35,543.13	2,440.00	0.00	0.00
61 Building Reserve	127,100.86	0.00	N/A	0.00%	106,936.39	15,110.22	5,054.25	2.58
Total of All Funds	983,200.38	74,060.72			343,551.74	437,826.26	201,822.38	103.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0354-83713365

0354 Willow Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WILLOW CREEK K-6	37
M1	WILLOW CREEK 7-8	9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	203,998.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,008.69
D.	At Risk Student	(I-D)	2,857.71
E.	Indian Education For All	(I-E)	1,070.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,025.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,013.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,337.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,541.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	405,261.44
C.	Maximum Budget Limit	(II-C)	502,108.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	108,072.97
E.	Adopted Budget	(II-E)	513,334.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	407,815.02
H.	Maximum Budget Limit	(II-H)	502,362.55
I.	Highest Budget Without a Vote	(II-I)	515,887.99
J.	Highest Budget	(II-J)	519,370.66
K.	Highest Voted Amount	(II-K)	3,482.67
L.	Amount Approved on Ballot by Voters	(II-L)	3,482.67
M.	Adopted Budget	(II-M)	519,370.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,937.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		832.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	832.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,770.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		519,370.66
1.	BASE Budget Limit	(V-A1)	407,815.02	
2.	Over-BASE Budget	(V-A2)	111,555.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		203,998.64
1.	Direct State Aid Paid By State	(V-B1)	203,998.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,008.69
D.	At Risk Student	(V-D)		2,857.71
E.	Indian Education For All	(V-E)		1,070.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,025.34
H.	Special Education Allowable Cost Payment	(V-H)		7,013.62
I.	Remaining Fund Balance Available	(V-I)		832.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		275.33
1.	Actual Non-Levy Revenue	(V-J1)	275.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		163,731.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	105,486.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	58,245.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		407,815.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		111,555.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		111,555.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.05
1.	District Property Tax Levy Mills	(V-U1)	57.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		86.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	519,370.66

Budget Uses

Expenditure Budget	0002	519,370.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	832.97
Direct State Aid	3110	203,998.64
Quality Educator	3111	27,008.69
At Risk Student	3112	2,857.71
Indian Education For All	3113	1,070.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,013.62
Data For Achievement	3116	1,025.34
State - Guaranteed Tax Base Aid	3120	105,486.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	275.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	58,245.45		
Over-BASE Levy	1110(c)	111,555.64		
District Tax Levy			1110	169,801.09
Total Estimated Revenues to Fund Adopted Budget			0004	519,370.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,962.24

Budget Uses

Expenditure Budget	0002	40,962.24
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,463.80
Contingency	0006	646.38
Over-Schedule	0011	33,852.06
Fund Balance for Budget	TFS48	23,335.48
Operating Reserve	0961	8,192.45
Unreserved Fund Balance Reappropriated	0970	15,143.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,555.09
State - On-Schedule Transportation Reimbursement	3210	3,555.09
District Tax Levy	1110	18,709.03
District Mills	999	9.57
Total Estimated Revenues to Fund Adopted Budget	0004	40,962.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0354 Willow Creek Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	168,940.89

Budget Uses

Expenditure Budget	0002	168,940.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,112.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,112.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	570.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,258.01
District Mills	999	4.22
Total Estimated Revenues to Fund Adopted Budget	0004	168,940.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	41,290.06	33,032.04	8,258.01	8,258.01
2014 IC	2014	59,173.34	88,760.01	N/A	NA
2009 International Bus	2013	41,650.00	62,475.00	N/A	NA
Total					8,258.01

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
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14 Retirement Fund

Adopted Budget	0001	69,656.00

Budget Uses

Expenditure Budget	0002	69,656.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,195.06
Operating Reserve	0961	13,931.20
Unreserved Fund Balance Reappropriated	0970	6,263.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	63,392.14
Total Estimated Revenues to Fund Adopted Budget	0004	69,656.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,760.11

Budget Uses

Expenditure Budget	0002	15,760.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,703.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,703.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	57.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,760.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,426.49

Budget Uses

Expenditure Budget	0002	3,426.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,016.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,016.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	398.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,426.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	37,983.13

Budget Uses

Expenditure Budget	0002	37,983.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,543.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,543.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	140.00
Other Revenue from Local Sources	1900	2,300.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,983.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0354-83713365

0354 Willow Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	127,100.86

Budget Uses

Expenditure Budget		0002	127,100.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	106,936.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	106,936.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,110.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,054.25	
District Tax Levy		1110	5,054.25
District Mills		999	2.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.58
Total Estimated Revenues to Fund Adopted Budget		0004	127,100.86

Budget Report
FY 2023

16 Gallatin

Submit ID: 0355-94401821

0355 Willow Creek H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	11	1,483,194

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: Matthew Henry

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

16 Gallatin

Submit ID: 0355-94401821

0355 Willow Creek H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	452,322.58	45,232.26	10%	10.00%	15,674.04	316,726.39	119,922.15	80.85
10 Transportation	31,713.03	6,342.61	20%	20.00%	20,461.88	3,047.22	8,203.93	5.53
11 Bus Depreciation Reserve	81,242.78	0.00	N/A	0.00%	77,423.63	280.00	3,539.15	2.39
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	48,451.00	9,690.20	20%	20.00%	12,693.46	35,757.54		
17 Adult Education	15,668.03	0.00	35%	0.00%	15,612.03	56.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,510.37	0.00	N/A	0.00%	7,135.66	374.71	0.00	0.00
29 Flexibility	20,600.48	0.00	N/A	0.00%	16,835.48	3,765.00	0.00	0.00
61 Building Reserve	91,711.57	0.00	N/A	0.00%	75,711.57	12,800.00	3,200.00	2.16
Total of All Funds	749,219.84	61,265.07			241,547.75	372,806.86	134,865.23	90.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0355-94401821

0355 Willow Creek H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WILLOW CREEK HS 9-12 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	187,024.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,013.31
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	256.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	245.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,639.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,306.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	332,247.12
C.	Maximum Budget Limit	(II-C)	413,181.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	111,528.98
E.	Adopted Budget	(II-E)	443,776.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	355,152.46
H.	Maximum Budget Limit	(II-H)	443,751.20
I.	Highest Budget Without a Vote	(II-I)	452,322.58
J.	Highest Budget	(II-J)	452,322.58
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	452,322.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,232.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,674.04
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,674.04	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,906.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		452,322.58
1.	BASE Budget Limit	(V-A1)	355,152.46	
2.	Over-BASE Budget	(V-A2)	97,170.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		187,024.58
1.	Direct State Aid Paid By State	(V-B1)	187,024.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,013.31
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		256.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		245.19
H.	Special Education Allowable Cost Payment	(V-H)		7,639.05
I.	Remaining Fund Balance Available	(V-I)		15,674.04
J.	Non-Levy Revenue and Funding Sources	(V-J)		474.14
1.	Actual Non-Levy Revenue	(V-J1)	474.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		134,826.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	112,074.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,752.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		355,152.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,170.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		97,170.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		15.34
U.	Over-BASE Mills	(V-U)		65.51
1.	District Property Tax Levy Mills	(V-U1)	65.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	452,322.58

Budget Uses

Expenditure Budget	0002	452,322.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,674.04
Direct State Aid	3110	187,024.58
Quality Educator	3111	9,013.31
At Risk Student	3112	0.00
Indian Education For All	3113	256.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,639.05
Data For Achievement	3116	245.19
State - Guaranteed Tax Base Aid	3120	112,074.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	256.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	217.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,752.03		
Over-BASE Levy	1110(c)	97,170.12		
District Tax Levy			1110	119,922.15
Total Estimated Revenues to Fund Adopted Budget			0004	452,322.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	31,713.03

Budget Uses

Expenditure Budget	0002	31,713.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,770.20
Contingency	0006	277.02
Over-Schedule	0011	28,665.81
Fund Balance for Budget	TFS48	26,804.49
Operating Reserve	0961	6,342.61
Unreserved Fund Balance Reappropriated	0970	20,461.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,523.61
State - On-Schedule Transportation Reimbursement	3210	1,523.61
District Tax Levy	1110	8,203.93
District Mills	999	5.53
Total Estimated Revenues to Fund Adopted Budget	0004	31,713.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0355-94401821

0355 Willow Creek H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	81,242.78

Budget Uses

Expenditure Budget	0002	81,242.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,423.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,423.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	280.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,539.15
District Mills	999	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	81,242.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	17,695.74	14,156.60	3,539.15	3,539.15
2014 IC	2014	33,826.66	50,739.99	N/A	NA
2009 International Bus	2013	17,850.00	26,775.00	N/A	NA
Total					3,539.15

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-94401821

14 Retirement Fund

Adopted Budget	0001	48,451.00

Budget Uses

Expenditure Budget	0002	48,451.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,383.66
Operating Reserve	0961	9,690.20
Unreserved Fund Balance Reappropriated	0970	12,693.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	35,757.54
Total Estimated Revenues to Fund Adopted Budget	0004	48,451.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,668.03

Budget Uses

Expenditure Budget	0002	15,668.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,612.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,612.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	56.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,668.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,510.37

Budget Uses

Expenditure Budget	0002	7,510.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,135.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,135.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	28.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	346.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,510.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,600.48

Budget Uses

Expenditure Budget	0002	20,600.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,835.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,835.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	65.00
Other Revenue from Local Sources	1900	3,700.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,600.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0355-94401821

0355 Willow Creek H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

16 Gallatin

Submit ID: 0355-94401821

0355 Willow Creek H S

61 Building Reserve Fund

Adopted Budget		0001	91,711.57

Budget Uses

Expenditure Budget		0002	91,711.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	75,711.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	75,711.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,800.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,200.00	
District Tax Levy		1110	3,200.00
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	91,711.57

Budget Report
FY 2023

14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	93	45	1,625,309

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Gordon Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,474,946.88	188,521.55	10%	12.78%	40,009.72	1,171,517.71	263,419.45	162.07
10 Transportation	160,000.00	32,000.00	20%	20.00%	29,511.40	97,707.00	32,781.60	20.17
11 Bus Depreciation Reserve	365,048.71	0.00	N/A	0.00%	265,048.71	0.00	100,000.00	61.53
13 Tuition	7,930.80		N/A		7,930.80	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	49,575.89	150,424.11		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	136,534.13	0.00	N/A	0.00%	126,224.13	1,227.27	9,082.73	5.59
29 Flexibility	20,623.02	0.00	N/A	0.00%	20,623.02	0.00	0.00	0.00
61 Building Reserve	690,378.98	0.00	N/A	0.00%	627,508.98	32,368.00	30,502.00	18.77
Total of All Funds	3,055,462.52	260,521.55			1,166,432.65	1,453,244.09	435,785.78	268.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINIFRED K-6	74
M1	WINIFRED 7-8	19
H1	WINIFRED HS 9-12	45

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	639,353.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,948.00
D.	At Risk Student	(I-D)	5,549.71
E.	Indian Education For All	(I-E)	3,212.64
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	3,076.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,876.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,013.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,305.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,982.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	1,102,965.93
C.	Maximum Budget Limit	(II-C)	1,374,380.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	186,284.98
E.	Adopted Budget	(II-E)	1,320,750.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,257,161.90
H.	Maximum Budget Limit	(II-H)	1,566,559.73
I.	Highest Budget Without a Vote	(II-I)	1,514,946.88
J.	Highest Budget	(II-J)	1,566,559.73
K.	Highest Voted Amount	(II-K)	51,612.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,474,946.88

Budget Report
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14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,494.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		41,026.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	41,026.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		40,009.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	40,000.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		228,531.27

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	21,369.92	10,506.53	31,876.45
B.	Special Education RSBG to Coop	4,726.26	2,286.90	7,013.16
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,438.47	5,117.37	15,555.84

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	585,608.30	343,035.00	928,643.30
		752,832.30	677,488.00	1,430,320.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	265,749.80	239,153.26	504,903.07
H.	Special Education in BASE@40%	10,438.47	5,117.37	15,555.84
I.	Subsidized BASE Amount	276,188.27	244,270.63	520,458.91
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,474,946.88
1.	BASE Budget Limit	(V-A1)	1,257,161.90	
2.	Over-BASE Budget	(V-A2)	217,784.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		639,353.17
1.	Direct State Aid Paid By State	(V-B1)	639,353.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,948.00
D.	At Risk Student	(V-D)		5,549.71
E.	Indian Education For All	(V-E)		3,212.64
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		3,076.02

H.	Special Education Allowable Cost Payment	(V-H)		31,876.45
I.	Remaining Fund Balance Available	(V-I)		9.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		765.17
1.	Actual Non-Levy Revenue	(V-J1)	765.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		519,684.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	434,049.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	85,634.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,257,161.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		40,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	40,000.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		177,784.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		217,784.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		34.73
T.	BASE Mills - High School	(V-T)		17.95
U.	Over-BASE Mills	(V-U)		109.39
1.	District Property Tax Levy Mills	(V-U1)	109.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		162.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

01 General Fund

Adopted Budget	0001	1,474,946.88

Budget Uses

Expenditure Budget	0002	1,474,946.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	40,009.72
Direct State Aid	3110	639,353.17
Quality Educator	3111	52,948.00
At Risk Student	3112	5,549.71
Indian Education For All	3113	3,212.64
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	31,876.45
Data For Achievement	3116	3,076.02
State - Guaranteed Tax Base Aid	3120	434,049.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	738.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	27.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	85,634.47		
Over-BASE Levy	1110(c)	177,784.98		
District Tax Levy			1110	263,419.45
Total Estimated Revenues to Fund Adopted Budget			0004	1,474,946.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,707.00
Contingency	0006	6,000.00
Over-Schedule	0011	62,293.00
Fund Balance for Budget	TFS48	61,511.40
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	29,511.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,853.50
State - On-Schedule Transportation Reimbursement	3210	48,853.50
District Tax Levy	1110	32,781.60
District Mills	999	20.17
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	365,048.71

Budget Uses

Expenditure Budget	0002	365,048.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	265,048.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	265,048.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	100,000.00
District Mills	999	61.53
Total Estimated Revenues to Fund Adopted Budget	0004	365,048.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC COporation Bus	2017	87,803.18	37,560.64	17,560.64	17,560.64
IC CE	2016	86,841.59	42,368.32	17,368.32	17,368.32
IC Corporation Bus	2015	59,823.10	38,964.62	11,964.62	11,964.62
MCI Cruiser	2014	260,000.00	37,765.34	52,000.00	27,765.34
Chevrolet Express Cutaway	2009	63,000.00	52,600.00	12,600.00	12,600.00
2002 THOMAS	2003	63,705.40	75,741.08	12,741.08	12,741.08
Total					100,000.00

13 Tuition Fund

Adopted Budget	0001	7,930.80

Budget Uses

Expenditure Budget	0002	7,930.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,930.80
Unreserved Fund Balance Reappropriated	0970	7,930.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,930.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0291 Winifred K-12 Schools

Submit ID: 0291-12138213

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,575.89
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	49,575.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,424.11
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	136,534.13

Budget Uses

Expenditure Budget	0002	136,534.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,224.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,224.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,227.27
District Tax Levy	1110	9,082.73
District Mills	999	5.59
Total Estimated Revenues to Fund Adopted Budget	0004	136,534.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	20,623.02

Budget Uses

Expenditure Budget	0002	20,623.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,623.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,623.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,623.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

0291 Winifred K-12 Schools

Submit ID: 0291-12138213

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

14 Fergus

Submit ID: 0291-12138213

0291 Winifred K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	690,378.98

Budget Uses

Expenditure Budget		0002	690,378.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	627,508.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	627,508.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,368.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	10,502.00	
District Tax Levy		1110	30,502.00
District Mills		999	18.77
Building Reserve Voted Mills		0134	12.31
Building Reserve Permissive Mills		0135	6.46
Total Estimated Revenues to Fund Adopted Budget		0004	690,378.98

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	50,000.00	5	612	20,000.00	10,000.00	10,000.00
05/03/2022	50,000.00	5	612	0.00	10,000.00	10,000.00
Total						20,000.00

Budget Report
FY 2023

35 Petroleum

Submit ID: 0642-88210414

0642 Winnett K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 48	20	1,721,241

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bohn

(Signature) (Date)

Chairperson, School Trustees: Charlie Ahlgren

(Signature) (Date)

County Superintendent: Pamela Bevis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

35 Petroleum

Submit ID: 0642-88210414

0642 Winnett K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,014,603.45	101,460.35	10%	10.00%	28,651.15	741,812.33	244,139.97	141.87
10 Transportation	140,000.00	28,000.00	20%	20.00%	5,755.83	71,440.51	62,803.66	36.49
11 Bus Depreciation Reserve	161,877.48	0.00	N/A	0.00%	135,605.48	0.00	26,272.00	15.26
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	5.81
14 Retirement	150,000.00	30,000.00	20%	20.00%	13,725.18	136,274.82		
17 Adult Education	2,671.35	934.97	35%	35.00%	1,736.38	0.00	934.97	0.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,879.38	0.00	N/A	0.00%	14,053.56	825.82	0.00	0.00
29 Flexibility	3.79	0.00	N/A	0.00%	3.79	0.00	0.00	0.00
61 Building Reserve	229,406.38	0.00	N/A	0.00%	191,816.38	29,046.36	8,543.64	4.96
Total of All Funds	1,723,441.83	160,395.32			391,347.75	979,399.84	352,694.24	204.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

35 Petroleum

Submit ID: 0642-88210414

0642 Winnett K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINNETT K-6	39	*
M1	WINNETT 7-8	9	*
H1	WINNETT HS 9-12	20	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	427,027.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,990.24
D.	At Risk Student	(I-D)	4,280.72
E.	Indian Education For All	(I-E)	1,583.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,515.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,671.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,404.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,723.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,140.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	822,649.25
C.	Maximum Budget Limit	(II-C)	1,023,616.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	168,675.34
E.	Adopted Budget	(II-E)	991,324.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	845,928.11
H.	Maximum Budget Limit	(II-H)	1,051,438.14
I.	Highest Budget Without a Vote	(II-I)	1,014,603.45
J.	Highest Budget	(II-J)	1,051,438.14
K.	Highest Voted Amount	(II-K)	36,834.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,014,603.45

Budget Report
FY 2023
35 Petroleum

Submit ID: 0642-88210414

0642 Winnett K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,460.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,651.15
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	28,651.15	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		130,111.50

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	14,461.53	6,210.31	20,671.84
B.	Special Education RSBG to Coop	2,388.54	1,016.40	3,404.94
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,740.03	2,890.68	9,630.71

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	167,224.00	334,453.00	501,677.00
F.	100% Of Per Student Entitlement	301,057.80	152,585.00	453,642.80
		468,281.80	487,038.00	955,319.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	165,303.48	171,924.41	337,227.89
H.	Special Education in BASE@40%	6,740.03	2,890.68	9,630.71
I.	Subsidized BASE Amount	172,043.51	174,815.09	346,858.60
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,014,603.45
1.	BASE Budget Limit	(V-A1)	845,928.11	
2.	Over-BASE Budget	(V-A2)	168,675.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		427,027.96
1.	Direct State Aid Paid By State	(V-B1)	427,027.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,990.24
D.	At Risk Student	(V-D)		4,280.72
E.	Indian Education For All	(V-E)		1,583.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,515.72

H.	Special Education Allowable Cost Payment	(V-H)		20,671.84
I.	Remaining Fund Balance Available	(V-I)		28,651.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		55.75
	1. Actual Non-Levy Revenue	(V-J1)	55.75	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		318,151.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	242,687.06	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	75,464.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		845,928.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,675.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		168,675.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.22
T.	BASE Mills - High School	(V-T)		14.65
U.	Over-BASE Mills	(V-U)		98.00
	1. District Property Tax Levy Mills	(V-U1)	98.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		141.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

35 Petroleum

0642 Winnett K-12 Schools

Submit ID: 0642-88210414

01 General Fund

Adopted Budget	0001	1,014,603.45

Budget Uses

Expenditure Budget	0002	1,014,603.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,651.15
Direct State Aid	3110	427,027.96
Quality Educator	3111	43,990.24
At Risk Student	3112	4,280.72
Indian Education For All	3113	1,583.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	20,671.84
Data For Achievement	3116	1,515.72
State - Guaranteed Tax Base Aid	3120	242,687.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	55.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	75,464.63		
Over-BASE Levy	1110(c)	168,675.34		
District Tax Levy			1110	244,139.97
Total Estimated Revenues to Fund Adopted Budget			0004	1,014,603.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,945.92
Contingency	0006	6,494.59
Over-Schedule	0011	68,559.49
Fund Balance for Budget	TFS48	33,755.83
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	5,755.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,720.25
State - On-Schedule Transportation Reimbursement	3210	35,720.26
District Tax Levy	1110	62,803.66
District Mills	999	36.49
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

35 Petroleum

Submit ID: 0642-88210414

0642 Winnett K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	161,877.48

Budget Uses

Expenditure Budget	0002	161,877.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,605.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,605.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,272.00
District Mills	999	15.26
Total Estimated Revenues to Fund Adopted Budget	0004	161,877.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 Chevy Chevrolet bus	2020	8,500.00	3,400.00	1,700.00	1,700.00
2019 Thomas	2019	93,360.00	56,016.00	18,672.00	18,672.00
2006 Blue Bird	2018	12,000.00	9,600.00	2,400.00	2,400.00
2005 Blue Bird Vision	2016	17,500.00	17,500.00	3,500.00	3,500.00
2000 Chevy Blue Bird	2007	20,500.00	30,750.00	N/A	NA
1999 Freightliner	1999	52,000.00	78,000.00	N/A	NA
Total					26,272.00

Budget Report
FY 2023
35 Petroleum
0642 Winnett K-12 Schools

Submit ID: 0642-88210414

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	5.81
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023
35 Petroleum
0642 Winnett K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,725.18
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	13,725.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	136,274.82
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,671.35

Budget Uses

Expenditure Budget	0002	2,671.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,671.35
Operating Reserve	0961	934.97
Unreserved Fund Balance Reappropriated	0970	1,736.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	934.97
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	2,671.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,879.38

Budget Uses

Expenditure Budget	0002	14,879.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,053.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,053.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	825.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,879.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.79

Budget Uses

Expenditure Budget	0002	3.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

35 Petroleum

0642 Winnett K-12 Schools

Submit ID: 0642-88210414

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

35 Petroleum

Submit ID: 0642-88210414

0642 Winnett K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	229,406.38

Budget Uses

Expenditure Budget		0002	229,406.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	191,816.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	191,816.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,046.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,543.64	
District Tax Levy		1110	8,543.64
District Mills		999	4.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.96
Total Estimated Revenues to Fund Adopted Budget		0004	229,406.38

Budget Report
FY 2023

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-54573369

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	1,292,919

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	12	N/A	1,247,869
Non-located - 12 Deer Lodge	0	N/A	45,050

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Paul Diaz

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-54573369

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	129,356.17	23,342.55	10%	18.05%	0.00	71,870.66	57,485.51	44.47
10 Transportation	3,300.00	660.00	20%	20.00%	3,531.43	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,750.00	3,950.00	20%	20.00%	9,189.22	10,560.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	106.82	0.00	N/A	0.00%	0.00	106.82	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	152,512.99	27,952.55			12,720.65	82,538.26	57,485.51	44.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-54573369

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISDOM K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	56,890.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	1,015.97
E.	Indian Education For All	(I-E)	279.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	267.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,677.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	559.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	279.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	114,546.81
C.	Maximum Budget Limit	(II-C)	141,652.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,932.27
E.	Adopted Budget	(II-E)	134,479.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	109,423.90
H.	Maximum Budget Limit	(II-H)	135,660.92
I.	Highest Budget Without a Vote	(II-I)	129,356.17
J.	Highest Budget	(II-J)	135,660.92
K.	Highest Voted Amount	(II-K)	6,304.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	129,356.17

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,935.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,406.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,406.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,342.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		129,356.17
1.	BASE Budget Limit	(V-A1)	109,423.90	
2.	Over-BASE Budget	(V-A2)	19,932.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		56,890.49
1.	Direct State Aid Paid By State	(V-B1)	56,890.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		1,015.97
E.	Indian Education For All	(V-E)		279.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		267.48
H.	Special Education Allowable Cost Payment	(V-H)		1,677.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		163.24
1.	Actual Non-Levy Revenue	(V-J1)	163.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,658.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,104.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,553.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		109,423.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,932.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,932.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.42
1.	District Property Tax Levy Mills	(V-U1)	15.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	129,356.17

Budget Uses

Expenditure Budget	0002	129,356.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	56,890.49
Quality Educator	3111	3,472.00
At Risk Student	3112	1,015.97
Indian Education For All	3113	279.36
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,677.17
Data For Achievement	3116	267.48
State - Guaranteed Tax Base Aid	3120	8,104.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	94.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	68.97
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,553.24		
Over-BASE Levy	1110(c)	19,932.27		
District Tax Levy			1110	57,485.51
Total Estimated Revenues to Fund Adopted Budget			0004	129,356.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,300.00

Budget Uses

Expenditure Budget	0002	3,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,000.00
Contingency	0006	300.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,191.43
Operating Reserve	0961	660.00
Unreserved Fund Balance Reappropriated	0970	3,531.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	231.43

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	19,750.00

Budget Uses

Expenditure Budget	0002	19,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,139.22
Operating Reserve	0961	3,950.00
Unreserved Fund Balance Reappropriated	0970	9,189.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,560.78
Total Estimated Revenues to Fund Adopted Budget	0004	19,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	106.82

Budget Uses

Expenditure Budget	0002	106.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	106.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-54573369

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2023

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-77806593

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	1,417,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	12	N/A	979,135
Non-located - 12 Deer Lodge	0	N/A	438,739

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachel Stepan

(Signature) (Date)

Chairperson, School Trustees: Ellen Marie Coates

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-77806593

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	134,686.27	18,944.17	10%	14.07%	0.00	73,877.67	60,808.60	42.89
10 Transportation	352.00	70.40	20%	20.00%	757.47	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,250.00	2,821.21	20%	15.46%	0.00	18,250.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	322.15	0.00	N/A	0.00%	212.67	109.48	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	11,106.03	0.00	N/A	0.00%	11,106.03	0.00	0.00	0.00
Total of All Funds	164,716.45	21,835.78			12,076.17	92,237.15	60,808.60	42.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-77806593

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISE RIVER K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	56,890.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,944.00
D.	At Risk Student	(I-D)	498.12
E.	Indian Education For All	(I-E)	279.36
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	267.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,524.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	508.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	275.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	119,999.29
C.	Maximum Budget Limit	(II-C)	148,162.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,542.01
E.	Adopted Budget	(II-E)	142,541.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	112,144.26
H.	Maximum Budget Limit	(II-H)	138,818.36
I.	Highest Budget Without a Vote	(II-I)	134,686.27
J.	Highest Budget	(II-J)	143,339.76
K.	Highest Voted Amount	(II-K)	8,653.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	134,686.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,468.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,475.54
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,475.54	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,944.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		134,686.27
1.	BASE Budget Limit	(V-A1)	112,144.26	
2.	Over-BASE Budget	(V-A2)	22,542.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		56,890.49
1.	Direct State Aid Paid By State	(V-B1)	56,890.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,944.00
D.	At Risk Student	(V-D)		498.12
E.	Indian Education For All	(V-E)		279.36
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		267.48
H.	Special Education Allowable Cost Payment	(V-H)		1,524.70
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		51.27
1.	Actual Non-Levy Revenue	(V-J1)	51.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,688.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	7,422.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,266.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		112,144.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,542.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,542.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.90
1.	District Property Tax Levy Mills	(V-U1)	15.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	134,686.27

Budget Uses

Expenditure Budget	0002	134,686.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	56,890.49
Quality Educator	3111	6,944.00
At Risk Student	3112	498.12
Indian Education For All	3113	279.36
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,524.70
Data For Achievement	3116	267.48
State - Guaranteed Tax Base Aid	3120	7,422.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	51.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,266.59		
Over-BASE Levy	1110(c)	22,542.01		
District Tax Levy			1110	60,808.60
Total Estimated Revenues to Fund Adopted Budget			0004	134,686.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	352.00

Budget Uses

Expenditure Budget	0002	352.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	252.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	827.87
Operating Reserve	0961	70.40
Unreserved Fund Balance Reappropriated	0970	757.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	352.00
Estimated Revenues Exceeding Adopted Budget	0004a	405.47

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	18,250.00

Budget Uses

Expenditure Budget	0002	18,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,821.21
Operating Reserve	0961	2,821.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,250.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	322.15

Budget Uses

Expenditure Budget	0002	322.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	109.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	322.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-77806593

61 Building Reserve Fund

Adopted Budget	0001	11,106.03

Budget Uses

Expenditure Budget	0002	11,106.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,106.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,106.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,106.03

Budget Report
FY 2023

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-04284290

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	6,739,571

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Wirth

(Signature) (Date)

Chairperson, School Trustees: Dayl Taylor

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-04284290

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	159,153.27	10,762.13	10%	6.76%	0.00	84,795.57	74,357.70	11.03
10 Transportation	12,000.00	2,400.00	20%	20.00%	5,729.59	5,500.00	770.41	0.11
11 Bus Depreciation Reserve	16,282.26	0.00	N/A	0.00%	16,282.26	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	2,754.53	12,245.47		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	683.97	0.00	N/A	0.00%	544.80	139.17	0.00	0.00
29 Flexibility	4.68	0.00	N/A	0.00%	4.68	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	203,124.18	16,162.13			25,315.86	102,680.21	75,128.11	11.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-04284290

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	72,872.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	5,242.72
D.	At Risk Student	(I-D)	1,865.48
E.	Indian Education For All	(I-E)	419.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	401.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,744.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	914.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	117,306.55
C.	Maximum Budget Limit	(II-C)	145,251.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	133,902.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	142,557.73
H.	Maximum Budget Limit	(II-H)	176,443.74
I.	Highest Budget Without a Vote	(II-I)	159,153.27
J.	Highest Budget	(II-J)	176,443.74
K.	Highest Voted Amount	(II-K)	17,290.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	159,153.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,762.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,762.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		159,153.27
1.	BASE Budget Limit	(V-A1)	142,557.73	
2.	Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		72,872.80
1.	Direct State Aid Paid By State	(V-B1)	72,872.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		5,242.72
D.	At Risk Student	(V-D)		1,865.48
E.	Indian Education For All	(V-E)		419.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		401.22
H.	Special Education Allowable Cost Payment	(V-H)		2,744.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,249.85
1.	Actual Non-Levy Revenue	(V-J1)	1,249.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		57,762.16
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,762.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		142,557.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,595.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,595.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.46
1.	District Property Tax Levy Mills	(V-U1)	2.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-04284290

01 General Fund

Adopted Budget	0001	159,153.27

Budget Uses

Expenditure Budget	0002	159,153.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	72,872.80
Quality Educator	3111	5,242.72
At Risk Student	3112	1,865.48
Indian Education For All	3113	419.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,744.46
Data For Achievement	3116	401.22
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	263.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	911.12
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	75.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,762.16		
Over-BASE Levy	1110(c)	16,595.54		
District Tax Levy			1110	74,357.70
Total Estimated Revenues to Fund Adopted Budget			0004	159,153.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,000.00
Contingency	0006	500.00
Over-Schedule	0011	6,500.00
Fund Balance for Budget	TFS48	8,129.59
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	5,729.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,750.00
State - On-Schedule Transportation Reimbursement	3210	2,750.00
District Tax Levy	1110	770.41
District Mills	999	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,282.26

Budget Uses

Expenditure Budget	0002	16,282.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,282.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,282.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,282.26

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,754.53
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	2,754.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,245.47
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	683.97

Budget Uses

Expenditure Budget	0002	683.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	544.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	544.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	139.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	683.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.68

Budget Uses

Expenditure Budget	0002	4.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-04284290

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-80532931

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 546	N/A	4,406,613

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Lawrence Hamilton

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-80532931

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,545,123.13	353,595.20	10%	9.97%	0.00	3,311,022.43	234,100.70	53.16
10 Transportation	110,000.00	22,000.00	20%	20.00%	61,791.08	12,694.63	35,514.29	8.06
11 Bus Depreciation Reserve	436,212.74	0.00	N/A	0.00%	386,994.19	0.00	49,218.55	11.17
13 Tuition	7,000.00		N/A		0.00	0.00	7,000.00	1.59
14 Retirement	700,000.00	140,000.00	20%	20.00%	161,062.73	538,937.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,416.76	0.00	N/A	0.00%	10,064.28	3,352.48	0.00	0.00
29 Flexibility	123,545.18	0.00	N/A	0.00%	123,545.18	0.00	0.00	0.00
61 Building Reserve	292,065.27	0.00	N/A	0.00%	215,905.27	53,956.81	22,203.19	5.04
Total of All Funds	5,227,363.08	515,595.20			959,362.73	3,919,963.62	348,036.73	79.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-80532931

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOLF POINT K-6	420 *
M1	WOLF POINT 7-8	126 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,621,868.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,839.68
D.	At Risk Student	(I-D)	66,811.52
E.	Indian Education For All	(I-E)	12,710.88
F.	American Indian Achievement Gap	(I-F)	109,920.00
G.	Data For Achievement	(I-G)	12,170.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	151,424.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	40,195.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	556
B.	BASE Budget Limit	(II-B)	3,440,215.71
C.	Maximum Budget Limit	(II-C)	4,261,305.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	102,094.75
E.	Adopted Budget	(II-E)	3,551,794.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,434,119.12
H.	Maximum Budget Limit	(II-H)	4,244,584.94
I.	Highest Budget Without a Vote	(II-I)	3,545,123.13
J.	Highest Budget	(II-J)	4,244,584.94
K.	Highest Voted Amount	(II-K)	699,461.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,545,123.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		353,595.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		353,595.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,545,123.13
1.	BASE Budget Limit	(V-A1)	3,434,119.12	
2.	Over-BASE Budget	(V-A2)	111,004.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,621,868.21
1.	Direct State Aid Paid By State	(V-B1)	1,621,868.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,839.68
D.	At Risk Student	(V-D)		66,811.52
E.	Indian Education For All	(V-E)		12,710.88
F.	American Indian Achievement Gap	(V-F)		109,920.00
G.	Data For Achievement	(V-G)		12,170.34
H.	Special Education Allowable Cost Payment	(V-H)		151,424.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,919.99
1.	Actual Non-Levy Revenue	(V-J1)	2,284.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,635.97	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,337,454.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,205,448.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,005.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,434,119.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		8,909.26
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	8,909.26	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,094.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		111,004.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.17
1.	District Property Tax Levy Mills	(V-U1)	23.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	3,545,123.13

Budget Uses

Expenditure Budget	0002	3,545,123.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,621,868.21
Quality Educator	3111	117,839.68
At Risk Student	3112	66,811.52
Indian Education For All	3113	12,710.88
American Indian Achievement Gap	3114	109,920.00
State Special Education Allowable Cost Payment to Districts	3115	151,424.50
Data For Achievement	3116	12,170.34
State - Guaranteed Tax Base Aid	3120	1,205,448.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	684.73
Interest Earnings	1510	1,599.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,635.97
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,909.26
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,005.95		
Over-BASE Levy	1110(c)	102,094.75		
District Tax Levy			1110	234,100.70
Total Estimated Revenues to Fund Adopted Budget			0004	3,545,123.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,540.57
Contingency	0006	1,154.06
Over-Schedule	0011	97,305.37
Fund Balance for Budget	TFS48	83,791.08
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	61,791.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,347.31
State - On-Schedule Transportation Reimbursement	3210	6,347.32
District Tax Levy	1110	35,514.29
District Mills	999	8.06
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	436,212.74

Budget Uses

Expenditure Budget	0002	436,212.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	386,994.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	386,994.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,218.55
District Mills	999	11.17
Total Estimated Revenues to Fund Adopted Budget	0004	436,212.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird Yellow Bus	2019	76,112.00	30,444.80	15,222.40	15,222.40
2018 Bluebird 56 Pgr	2018	45,500.00	27,300.00	9,100.00	9,100.00
REI BUS CAMERA SYSTEM	2018	4,775.76	3,820.60	955.15	955.15
2018 BLUEBIRD - BUS #2	2017	67,955.00	57,055.42	13,591.00	13,591.00
2016 BLUEBIRD	2015	103,500.00	144,900.00	20,700.00	10,350.00
2014 Thomas Yellow Bus	2014	65,087.15	97,630.73	N/A	NA
Total					49,218.55

13 Tuition Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	301,062.73
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	161,062.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	538,937.27
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,416.76

Budget Uses

Expenditure Budget	0002	13,416.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,064.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,064.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,352.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,416.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	123,545.18

Budget Uses

Expenditure Budget	0002	123,545.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,545.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,545.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	123,545.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-80532931

61 Building Reserve Fund

Adopted Budget		0001	292,065.27

Budget Uses

Expenditure Budget		0002	292,065.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	215,905.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	215,905.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,956.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,203.19	
District Tax Levy		1110	22,203.19
District Mills		999	5.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.04
Total Estimated Revenues to Fund Adopted Budget		0004	292,065.27

Budget Report
FY 2023

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-65764384

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	241	7,873,326

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Lawrence Hamilton

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-65764384

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,330,172.75	171,207.46	10%	7.35%	0.00	1,820,496.68	509,676.07	64.72
10 Transportation	76,150.00	15,230.00	20%	20.00%	48,339.49	10,876.46	16,934.05	2.15
11 Bus Depreciation Reserve	676,697.79	0.00	N/A	0.00%	594,170.74	0.00	82,527.05	10.48
13 Tuition	3,100.00		N/A		10.88	0.00	3,089.12	0.39
14 Retirement	350,000.00	70,000.00	20%	20.00%	51,059.05	298,940.95		
17 Adult Education	31,000.00	0.00	35%	0.00%	29,352.43	0.00	1,647.57	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,409.73	0.00	N/A	0.00%	33,512.18	1,897.55	0.00	0.00
29 Flexibility	360,050.03	0.00	N/A	0.00%	360,050.03	0.00	0.00	0.00
61 Building Reserve	287,561.64	0.00	N/A	0.00%	246,161.64	32,284.37	9,115.63	1.16
Total of All Funds	4,150,141.94	256,437.46			1,362,656.44	2,164,496.01	622,989.49	79.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-65764384

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WOLF POINT HS 9-12 241

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	965,424.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,440.32
D.	At Risk Student	(I-D)	24,057.81
E.	Indian Education For All	(I-E)	5,610.48
F.	American Indian Achievement Gap	(I-F)	47,861.00
G.	Data For Achievement	(I-G)	5,371.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,992.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	39,442.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	240
B.	BASE Budget Limit	(II-B)	1,903,768.32
C.	Maximum Budget Limit	(II-C)	2,340,901.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,291,160.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,943,761.15
H.	Maximum Budget Limit	(II-H)	2,392,866.06
I.	Highest Budget Without a Vote	(II-I)	2,330,172.75
J.	Highest Budget	(II-J)	2,392,866.06
K.	Highest Voted Amount	(II-K)	62,693.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,330,172.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		171,207.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		171,207.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,330,172.75
1.	BASE Budget Limit	(V-A1)	1,943,761.15	
2.	Over-BASE Budget	(V-A2)	386,411.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		965,424.79
1.	Direct State Aid Paid By State	(V-B1)	965,424.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,440.32
D.	At Risk Student	(V-D)		24,057.81
E.	Indian Education For All	(V-E)		5,610.48
F.	American Indian Achievement Gap	(V-F)		47,861.00
G.	Data For Achievement	(V-G)		5,371.89
H.	Special Education Allowable Cost Payment	(V-H)		48,992.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,564.79
1.	Actual Non-Levy Revenue	(V-J1)	775.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,789.02	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		778,437.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	648,820.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	129,616.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,943,761.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,351.81
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	6,351.81	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,059.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		386,411.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.45
U.	Over-BASE Mills	(V-U)		48.27
1.	District Property Tax Levy Mills	(V-U1)	48.27	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-65764384

01 General Fund

Adopted Budget	0001	2,330,172.75

Budget Uses

Expenditure Budget	0002	2,330,172.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	965,424.79
Quality Educator	3111	64,440.32
At Risk Student	3112	24,057.81
Indian Education For All	3113	5,610.48
American Indian Achievement Gap	3114	47,861.00
State Special Education Allowable Cost Payment to Districts	3115	48,992.89
Data For Achievement	3116	5,371.89
State - Guaranteed Tax Base Aid	3120	648,820.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	775.77
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,789.02
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,351.81
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	129,616.28		
Over-BASE Levy	1110(c)	380,059.79		
District Tax Levy			1110	509,676.07
Total Estimated Revenues to Fund Adopted Budget			0004	2,330,172.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	76,150.00

Budget Uses

Expenditure Budget	0002	76,150.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,887.69
Contingency	0006	988.77
Over-Schedule	0011	65,273.54
Fund Balance for Budget	TFS48	63,569.49
Operating Reserve	0961	15,230.00
Unreserved Fund Balance Reappropriated	0970	48,339.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,438.23
State - On-Schedule Transportation Reimbursement	3210	5,438.23
District Tax Levy	1110	16,934.05
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	76,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-65764384

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	676,697.79

Budget Uses

Expenditure Budget	0002	676,697.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	594,170.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	594,170.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	82,527.05
District Mills	999	10.48
Total Estimated Revenues to Fund Adopted Budget	0004	676,697.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 BLUEBIRD YELLOW BUS	2019	37,488.00	14,995.20	7,497.60	7,497.60
2018 BLUEBIRD 56 PGR	2018	136,500.00	101,900.00	27,300.00	27,300.00
REI BUS CAMERA SYSTEM	2018	2,352.24	1,881.80	470.45	470.45
2018 BLUEBIRD - BUS #2	2017	33,545.00	33,545.00	6,709.00	6,709.00
2017 Bluebird White Bus	2016	185,500.00	216,500.00	37,100.00	37,100.00
2016 BLUEBIRD	2015	34,500.00	48,300.00	6,900.00	3,450.00
2014 Thomas Yellow Bus	2014	32,057.85	48,086.78	N/A	NA
2004 MCI-J4500	2009	250,500.00	375,750.00	N/A	NA
Total					82,527.05

13 Tuition Fund

Adopted Budget	0001	3,100.00

Budget Uses

Expenditure Budget	0002	3,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.88
Unreserved Fund Balance Reappropriated	0970	10.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,089.12
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	3,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,059.05
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	51,059.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	298,940.95
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,352.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,352.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,647.57
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,409.73

Budget Uses

Expenditure Budget	0002	35,409.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,512.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,512.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,897.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,409.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-65764384

29 Flexibility Fund

Adopted Budget	0001	360,050.03

Budget Uses

Expenditure Budget	0002	360,050.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	360,050.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	360,050.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	360,050.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	287,561.64

Budget Uses

Expenditure Budget		0002	287,561.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	246,161.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	246,161.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,284.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,115.63	
District Tax Levy		1110	9,115.63
District Mills		999	1.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	287,561.64

Budget Report
FY 2023

32 Missoula

0591 Woodman Elem

Submit ID: 0591-57292532

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	46	N/A	1,053,323

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Bill Paulson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

32 Missoula

0591 Woodman Elem

Submit ID: 0591-57292532

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	460,230.12	3,418.47	10%	0.74%	0.00	373,374.05	86,856.07	82.46
10 Transportation	74,745.00	1,912.56	20%	2.56%	0.00	30,170.21	44,574.79	42.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	280.63		N/A		280.63	0.00	0.00	0.00
14 Retirement	67,640.00	13,528.00	20%	20.00%	3,634.05	64,005.95		
17 Adult Education	1,455.08	0.00	35%	0.00%	1,455.08	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,993.57	0.00	N/A	0.00%	4,595.17	398.40	10,000.00	9.49
29 Flexibility	4.13	0.00	N/A	0.00%	4.13	0.00	0.00	0.00
61 Building Reserve	43,036.31	0.00	N/A	0.00%	4,886.31	15,269.15	22,880.85	21.72
Total of All Funds	662,384.84	18,859.03			14,855.37	483,217.76	164,311.71	155.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

32 Missoula

Submit ID: 0591-57292532

0591 Woodman Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOODMAN K-6	38
M1	WOODMAN 7-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	203,249.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,804.16
D.	At Risk Student	(I-D)	1,155.30
E.	Indian Education For All	(I-E)	1,070.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,025.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,112.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,337.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,934.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	364,927.99
C.	Maximum Budget Limit	(II-C)	455,467.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,123.62
E.	Adopted Budget	(II-E)	417,051.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	408,106.50
H.	Maximum Budget Limit	(II-H)	508,316.24
I.	Highest Budget Without a Vote	(II-I)	460,230.12
J.	Highest Budget	(II-J)	508,316.24
K.	Highest Voted Amount	(II-K)	48,086.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	460,230.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,418.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,418.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		460,230.12
1.	BASE Budget Limit	(V-A1)	408,106.50	
2.	Over-BASE Budget	(V-A2)	52,123.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		203,249.74
1.	Direct State Aid Paid By State	(V-B1)	203,249.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,804.16
D.	At Risk Student	(V-D)		1,155.30
E.	Indian Education For All	(V-E)		1,070.88
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,025.34
H.	Special Education Allowable Cost Payment	(V-H)		13,112.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,212.59
1.	Actual Non-Levy Revenue	(V-J1)	2,212.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		164,475.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	129,743.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,732.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		408,106.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,123.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		52,123.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.48
1.	District Property Tax Levy Mills	(V-U1)	49.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	460,230.12

Budget Uses

Expenditure Budget	0002	460,230.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	203,249.74
Quality Educator	3111	21,804.16
At Risk Student	3112	1,155.30
Indian Education For All	3113	1,070.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	13,112.72
Data For Achievement	3116	1,025.34
State - Guaranteed Tax Base Aid	3120	129,743.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,200.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,732.45		
Over-BASE Levy	1110(c)	52,123.62		
District Tax Levy			1110	86,856.07
Total Estimated Revenues to Fund Adopted Budget			0004	460,230.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	74,745.00

Budget Uses

Expenditure Budget	0002	74,745.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,427.46
Contingency	0006	2,742.75
Over-Schedule	0011	44,574.79
Fund Balance for Budget	TFS48	1,912.56
Operating Reserve	0961	1,912.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,085.10
State - On-Schedule Transportation Reimbursement	3210	15,085.11
District Tax Levy	1110	44,574.79
District Mills	999	42.32
Total Estimated Revenues to Fund Adopted Budget	0004	74,745.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	280.63

Budget Uses

Expenditure Budget	0002	280.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	280.63
Unreserved Fund Balance Reappropriated	0970	280.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	280.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	67,640.00

Budget Uses

Expenditure Budget	0002	67,640.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,162.05
Operating Reserve	0961	13,528.00
Unreserved Fund Balance Reappropriated	0970	3,634.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	64,005.95
Total Estimated Revenues to Fund Adopted Budget	0004	67,640.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0591 Woodman Elem

Submit ID: 0591-57292532

17 Adult Education Fund

Adopted Budget	0001	1,455.08

Budget Uses

Expenditure Budget	0002	1,455.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,455.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,455.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,455.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0591 Woodman Elem

Submit ID: 0591-57292532

28 Technology Fund

Adopted Budget	0001	14,993.57

Budget Uses

Expenditure Budget	0002	14,993.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,595.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,595.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	398.40
District Tax Levy	1110	10,000.00
District Mills	999	9.49
Total Estimated Revenues to Fund Adopted Budget	0004	14,993.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.13

Budget Uses

Expenditure Budget	0002	4.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

32 Missoula

0591 Woodman Elem

Submit ID: 0591-57292532

61 Building Reserve Fund

Adopted Budget	0001	43,036.31

Budget Uses

Expenditure Budget	0002	43,036.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,886.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,886.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,269.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	18,750.00	
Building Reserve Permissive Levy	1110(b)	4,130.85	
District Tax Levy		1110	22,880.85
District Mills		999	21.72
Building Reserve Voted Mills		0134	17.80
Building Reserve Permissive Mills		0135	3.92
Total Estimated Revenues to Fund Adopted Budget		0004	43,036.31

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	75,000.00	4	612	0.00	18,750.00	18,750.00
Total						18,750.00

Budget Report
FY 2023

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-59091199

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	93	N/A	1,231,016

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

(Signature) (Date)

Chairperson, School Trustees: Delia Stewart

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-59091199

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	751,617.67	72,274.21	10%	9.62%	0.00	686,720.68	64,896.99	52.71
10 Transportation	110,000.00	382.40	20%	0.35%	0.00	15,290.00	94,710.00	76.94
11 Bus Depreciation Reserve	104,704.19	0.00	N/A	0.00%	87,549.19	0.00	17,155.00	13.94
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	76,455.87	173,544.13		
17 Adult Education	9.63	0.00	35%	0.00%	9.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,236.97	0.00	N/A	0.00%	529.81	707.16	0.00	0.00
29 Flexibility	1.88	0.00	N/A	0.00%	1.88	0.00	0.00	0.00
61 Building Reserve	69,753.94	0.00	N/A	0.00%	44,523.94	18,495.72	6,734.28	5.47
Total of All Funds	1,287,324.28	122,656.61			209,070.32	894,757.69	183,496.27	149.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-59091199

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WYOLA K-6	75
M1	WYOLA 7-8	18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	335,766.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,740.00
D.	At Risk Student	(I-D)	10,422.16
E.	Indian Education For All	(I-E)	2,165.04
F.	American Indian Achievement Gap	(I-F)	20,152.00
G.	Data For Achievement	(I-G)	2,072.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,219.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,819.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	697,577.34
C.	Maximum Budget Limit	(II-C)	856,570.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E.	Adopted Budget	(II-E)	724,812.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	724,382.71
H.	Maximum Budget Limit	(II-H)	892,145.15
I.	Highest Budget Without a Vote	(II-I)	751,617.67
J.	Highest Budget	(II-J)	892,145.15
K.	Highest Voted Amount	(II-K)	140,527.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	751,617.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		72,274.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		72,274.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		751,617.67
1.	BASE Budget Limit	(V-A1)	724,382.71	
2.	Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		335,766.06
1.	Direct State Aid Paid By State	(V-B1)	335,766.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,740.00
D.	At Risk Student	(V-D)		10,422.16
E.	Indian Education For All	(V-E)		2,165.04
F.	American Indian Achievement Gap	(V-F)		20,152.00
G.	Data For Achievement	(V-G)		2,072.97
H.	Special Education Allowable Cost Payment	(V-H)		29,219.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		276,845.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	239,183.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,662.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		724,382.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,234.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,234.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.12
1.	District Property Tax Levy Mills	(V-U1)	22.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	751,617.67

Budget Uses

Expenditure Budget	0002	751,617.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	335,766.06
Quality Educator	3111	47,740.00
At Risk Student	3112	10,422.16
Indian Education For All	3113	2,165.04
American Indian Achievement Gap	3114	20,152.00
State Special Education Allowable Cost Payment to Districts	3115	29,219.24
Data For Achievement	3116	2,072.97
State - Guaranteed Tax Base Aid	3120	239,183.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,662.03		
Over-BASE Levy	1110(c)	27,234.96		
District Tax Levy			1110	64,896.99
Total Estimated Revenues to Fund Adopted Budget			0004	751,617.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,900.00
Contingency	0006	1,390.00
Over-Schedule	0011	94,710.00
Fund Balance for Budget	TFS48	382.40
Operating Reserve	0961	382.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,645.00
State - On-Schedule Transportation Reimbursement	3210	7,645.00
District Tax Levy	1110	94,710.00
District Mills	999	76.94
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-59091199

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	104,704.19

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	104,704.19
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,549.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,549.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	17,155.00
District Mills	999	13.94
Total Estimated Revenues to Fund Adopted Budget	0004	104,704.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas	2016	83,000.00	46,700.00	16,600.00	10,000.00
2013 Thomas C2	2012	83,850.00	118,620.00	16,770.00	7,155.00
2007 Blue Bird Vision	2007	55,500.00	83,250.00	N/A	NA
Total					17,155.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,455.87
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	76,455.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,544.13
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9.63

Budget Uses

Expenditure Budget	0002	9.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,236.97

Budget Uses

Expenditure Budget	0002	1,236.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	529.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	529.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	707.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,236.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.88

Budget Uses

Expenditure Budget	0002	1.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-59091199

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-59091199

61 Building Reserve Fund

Adopted Budget		0001	69,753.94

Budget Uses

Expenditure Budget		0002	69,753.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,523.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,523.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,495.72
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,734.28	
District Tax Levy		1110	6,734.28
District Mills		999	5.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.47
Total Estimated Revenues to Fund Adopted Budget		0004	69,753.94

Budget Report
FY 2023

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39900138

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	852,947

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Downey

(Signature) (Date)

Chairperson, School Trustees: Patricia Lauer

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39900138

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	105,079.55	10,000.00	10%	9.52%	8,633.67	58,049.08	38,396.80	45.02
10 Transportation	996.00	0.00	20%	0.00%	0.00	996.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,360.41	2,272.08	20%	20.00%	1,019.13	10,341.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	497.72	0.00	N/A	0.00%	413.70	84.02	0.00	0.00
29 Flexibility	1,043.65	0.00	N/A	0.00%	1,043.65	0.00	0.00	0.00
61 Building Reserve	43,920.19	0.00	N/A	0.00%	28,150.19	12,616.00	3,154.00	3.70
Total of All Funds	162,897.52	12,272.08			39,260.34	82,086.38	41,550.80	48.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39900138

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 YAAK K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,569.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,472.00
D.	At Risk Student	(I-D)	2,429.31
E.	Indian Education For All	(I-E)	162.96
F.	American Indian Achievement Gap	(I-F)	229.00
G.	Data For Achievement	(I-G)	156.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,067.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	355.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	306.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	83,493.99
C.	Maximum Budget Limit	(II-C)	103,251.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,017.11
E.	Adopted Budget	(II-E)	102,922.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	86,062.44
H.	Maximum Budget Limit	(II-H)	106,054.66
I.	Highest Budget Without a Vote	(II-I)	105,079.55
J.	Highest Budget	(II-J)	106,054.66
K.	Highest Voted Amount	(II-K)	975.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	105,079.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,633.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,633.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,633.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		105,079.55
1.	BASE Budget Limit	(V-A1)	86,062.44	
2.	Over-BASE Budget	(V-A2)	19,017.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,569.45
1.	Direct State Aid Paid By State	(V-B1)	43,569.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,472.00
D.	At Risk Student	(V-D)		2,429.31
E.	Indian Education For All	(V-E)		162.96
F.	American Indian Achievement Gap	(V-F)		229.00
G.	Data For Achievement	(V-G)		156.03
H.	Special Education Allowable Cost Payment	(V-H)		1,067.29
I.	Remaining Fund Balance Available	(V-I)		8,633.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		10.72
1.	Actual Non-Levy Revenue	(V-J1)	10.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,332.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,952.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,379.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		86,062.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,017.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,017.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.30
1.	District Property Tax Levy Mills	(V-U1)	22.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	105,079.55

Budget Uses

Expenditure Budget	0002	105,079.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,633.67
Direct State Aid	3110	43,569.45
Quality Educator	3111	3,472.00
At Risk Student	3112	2,429.31
Indian Education For All	3113	162.96
American Indian Achievement Gap	3114	229.00
State Special Education Allowable Cost Payment to Districts	3115	1,067.29
Data For Achievement	3116	156.03
State - Guaranteed Tax Base Aid	3120	6,952.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,379.69		
Over-BASE Levy	1110(c)	19,017.11		
District Tax Levy			1110	38,396.80
Total Estimated Revenues to Fund Adopted Budget			0004	105,079.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	996.00

Budget Uses

Expenditure Budget	0002	996.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	896.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	498.00
State - On-Schedule Transportation Reimbursement	3210	498.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	996.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	11,360.41

Budget Uses

Expenditure Budget	0002	11,360.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,291.21
Operating Reserve	0961	2,272.08
Unreserved Fund Balance Reappropriated	0970	1,019.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,341.28
Total Estimated Revenues to Fund Adopted Budget	0004	11,360.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	497.72

Budget Uses

Expenditure Budget	0002	497.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	413.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	413.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	84.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	497.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,043.65

Budget Uses

Expenditure Budget	0002	1,043.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,043.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,043.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,043.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-39900138

61 Building Reserve Fund

Adopted Budget		0001	43,920.19

Budget Uses

Expenditure Budget		0002	43,920.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,150.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	28,150.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,616.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,154.00	
District Tax Levy		1110	3,154.00
District Mills		999	3.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.70
Total Estimated Revenues to Fund Adopted Budget		0004	43,920.19

Budget Report
FY 2023

56 Yellowstone

Submit ID: 1196-66541485

1196 Yellowstone Academy Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 58	N/A	12,359

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

(Signature) (Date)

Chairperson, School Trustees: John Dailey

(Signature) (Date)

County Superintendent: Sherry Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

56 Yellowstone

Submit ID: 1196-66541485

1196 Yellowstone Academy Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	709,284.00	45,178.09	10%	6.37%	0.00	708,888.86	395.14	30.63
10 Transportation	0.96	0.00	20%	0.00%	0.96	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	235,000.00	47,000.00	20%	20.00%	25,242.40	209,757.60		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,865.62	0.00	N/A	0.00%	5,290.09	575.53	0.00	0.00
29 Flexibility	9.60	0.00	N/A	0.00%	9.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	950,160.18	92,178.09			30,543.05	919,221.99	395.14	30.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

56 Yellowstone **Submit ID: 1196-66541485**

1196 Yellowstone Academy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	YELLOWSTONE EDUC CENTER	27 *
M1	YELLOWSTONE ACAD 7-7	31 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	252,353.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	102,424.00
D.	At Risk Student	(I-D)	17,684.08
E.	Indian Education For All	(I-E)	1,350.24
F.	American Indian Achievement Gap	(I-F)	2,061.00
G.	Data For Achievement	(I-G)	1,292.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,538.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,845.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,642.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	562,098.58
C.	Maximum Budget Limit	(II-C)	679,448.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	679,448.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	589,543.60
H.	Maximum Budget Limit	(II-H)	709,284.00
I.	Highest Budget Without a Vote	(II-I)	709,284.00
J.	Highest Budget	(II-J)	709,284.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	709,284.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		45,178.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,178.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		709,284.00
1.	BASE Budget Limit	(V-A1)	589,543.60	
2.	Over-BASE Budget	(V-A2)	119,740.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		252,353.54
1.	Direct State Aid Paid By State	(V-B1)	252,353.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		102,424.00
D.	At Risk Student	(V-D)		17,684.08
E.	Indian Education For All	(V-E)		1,350.24
F.	American Indian Achievement Gap	(V-F)		2,061.00
G.	Data For Achievement	(V-G)		1,292.82
H.	Special Education Allowable Cost Payment	(V-H)		8,538.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		203,839.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	203,444.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	395.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		589,543.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		119,740.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	119,740.40	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		119,740.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		30.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	709,284.00

Budget Uses

Expenditure Budget	0002	709,284.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	252,353.54
Quality Educator	3111	102,424.00
At Risk Student	3112	17,684.08
Indian Education For All	3113	1,350.24
American Indian Achievement Gap	3114	2,061.00
State Special Education Allowable Cost Payment to Districts	3115	8,538.32
Data For Achievement	3116	1,292.82
State - Guaranteed Tax Base Aid	3120	203,444.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	119,740.40
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	395.14		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	395.14
Total Estimated Revenues to Fund Adopted Budget			0004	709,284.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.96

Budget Uses

Expenditure Budget	0002	0.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.96
Fund Balance for Budget	TFS48	0.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,242.40
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	25,242.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	209,757.60
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,865.62

Budget Uses

Expenditure Budget	0002	5,865.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,290.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,290.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	575.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,865.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.60

Budget Uses

Expenditure Budget	0002	9.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2023

56 Yellowstone

Submit ID: 1196-66541485

1196 Yellowstone Academy Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2023

03 Blaine

0034 Zurich Elem

Submit ID: 0034-73618975

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	21	N/A	2,007,448

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deanna Gilmore

(Signature) (Date)

Chairperson, School Trustees: LG "Gay" Miller

(Signature) (Date)

County Superintendent: Valerie White

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2023

03 Blaine

0034 Zurich Elem

Submit ID: 0034-73618975

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	241,118.88	24,224.06	10%	10.05%	9,693.33	118,361.86	113,063.69	56.33
10 Transportation	61,500.00	12,300.00	20%	20.00%	208.13	34,385.73	26,906.14	13.40
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	32,000.00	6,400.00	20%	20.00%	2,042.41	29,957.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	332.32	0.00	N/A	0.00%	168.88	163.44	0.00	0.00
29 Flexibility	141,969.68	0.00	N/A	0.00%	141,969.68	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	476,920.88	42,924.06			154,082.43	182,868.62	139,969.83	69.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2023

03 Blaine

0034 Zurich Elem

Submit ID: 0034-73618975

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ZURICH K-8 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	80,862.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	13,908.83
D.	At Risk Student	(I-D)	1,944.50
E.	Indian Education For All	(I-E)	488.88
F.	American Indian Achievement Gap	(I-F)	687.00
G.	Data For Achievement	(I-G)	468.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,409.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,067.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	169.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	165,832.08
C.	Maximum Budget Limit	(II-C)	204,897.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	60,511.18
E.	Adopted Budget	(II-E)	236,760.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	167,417.90
H.	Maximum Budget Limit	(II-H)	206,283.96
I.	Highest Budget Without a Vote	(II-I)	241,118.88
J.	Highest Budget	(II-J)	241,118.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	241,118.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,111.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		112.17
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	112.17	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,693.33
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	411.83	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,281.50	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,917.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		241,118.88
1.	BASE Budget Limit	(V-A1)	167,417.90	
2.	Over-BASE Budget	(V-A2)	73,700.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		80,862.75
1.	Direct State Aid Paid By State	(V-B1)	80,862.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		13,908.83
D.	At Risk Student	(V-D)		1,944.50
E.	Indian Education For All	(V-E)		488.88
F.	American Indian Achievement Gap	(V-F)		687.00
G.	Data For Achievement	(V-G)		468.09
H.	Special Education Allowable Cost Payment	(V-H)		3,409.22
I.	Remaining Fund Balance Available	(V-I)		9,281.50
J.	Non-Levy Revenue and Funding Sources	(V-J)		136.77
1.	Actual Non-Levy Revenue	(V-J1)	136.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,230.36
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,366.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,863.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		167,417.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,500.69
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	411.83	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	12,088.86	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		61,200.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		73,700.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.49
1.	District Property Tax Levy Mills	(V-U1)	30.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2023

03 Blaine

0034 Zurich Elem

Submit ID: 0034-73618975

01 General Fund

Adopted Budget	0001	241,118.88

Budget Uses

Expenditure Budget	0002	241,118.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,693.33
Direct State Aid	3110	80,862.75
Quality Educator	3111	13,908.83
At Risk Student	3112	1,944.50
Indian Education For All	3113	488.88
American Indian Achievement Gap	3114	687.00
State Special Education Allowable Cost Payment to Districts	3115	3,409.22
Data For Achievement	3116	468.09
State - Guaranteed Tax Base Aid	3120	4,366.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	136.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	12,088.86
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,863.40		
Over-BASE Levy	1110(c)	61,200.29		
District Tax Levy			1110	113,063.69
Total Estimated Revenues to Fund Adopted Budget			0004	241,118.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,500.00

Budget Uses

Expenditure Budget	0002	61,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,714.30
Contingency	0006	2,171.43
Over-Schedule	0011	37,614.27
Fund Balance for Budget	TFS48	12,508.13
Operating Reserve	0961	12,300.00
Unreserved Fund Balance Reappropriated	0970	208.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,942.86
State - On-Schedule Transportation Reimbursement	3210	11,942.87
District Tax Levy	1110	26,906.14
District Mills	999	13.40
Total Estimated Revenues to Fund Adopted Budget	0004	61,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	32,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,442.41
Operating Reserve	0961	6,400.00
Unreserved Fund Balance Reappropriated	0970	2,042.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,957.59
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	332.32

Budget Uses

Expenditure Budget	0002	332.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	168.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	168.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	163.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	332.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	141,969.68

Budget Uses

Expenditure Budget	0002	141,969.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,969.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,969.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	141,969.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00